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Auditor's report

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LLMC #: 00484t

STATE OF WEST VIRGINIA.

AUDITOR'S REPORT

FOR THE

FISCAL YEAR

ENDING SEPTEMBER 30, 1866.

WHEELING:
JOHN FREW, PUBLIC PRINTER.

1867.

STATE OF WEST VIRGINIA,

AUDITOR'S OFFICE,

WHEELING, DEC. 13, 1866.

SIR: I have the honor of transmitting herewith to your Excellency, my Annual Report to the Legislature, with an Abstract of the Registry of Births, Deaths and Marriages, for the year 1865, compiled from the returns to this office.

I am, Very Respectfully,

Your Obedient Servant,

J. M. MCWHORTER,

Auditor.

To his Excellency A. I. BOREMAN,

Governor of West Virginia.

STATE OF WEST VIRGINIA,

AUDITOR'S OFFICE,

WHEELING, DEC. 13, 1866.

The following is a summary of the financial transactions of this Department during the fiscal year ending September 30, 1866:

Remaining in the Treasury, January 1st, 1866	$261,383 24
Receipts during the year	251,415 38
	$512,798 62
Disbursements during the year	478,005 13
Balance in the Treasury, October 1, 1866	$ 34,793 49

The foregoing includes the receipts and disbursements on account of the "General or Distributable School Fund," and "Free or Irreducible School Fund," as well as of the State revenue.

The receipts on account of the General School Fund have been as follows:

Remaining in the Treasury, January 1, 1866, to the credit of said Fund	$ 79,435 98
Receipts during the year	64,697 76
	$144,133 74
Disbursements during same period	106,926 88
Balance to the credit of said Fund	$ 37,206 86

The receipts on account of the Free or Irreducible School Fund, have been as follows:

Remaining in the Treasury, January 1, 1866, to the credit of said Fund	$ 2,556 55
Receipts during the year	4,788 65
	$ 7,345 20
Disbursements during the same period	4,663 73
Balance to the credit of said Fund, Sept. 30, 1866	$ 2,681 47

Taxes have been assessed and returns made to this office from all the counties, except Greenbrier, Logan and Mercer, and information received from these counties indicates that assessments will soon be completed and placed in the hands of the sheriffs of said counties. Although payment into the Treasury of the taxes of

said counties will be delayed, they will, in all probability, be paid in during the current fiscal year, and no embarrassment will be experienced from such delay.

The last Legislature changed the fiscal year so as to end on the 30th day of September, instead of the 31st day of December as formerly. Although such change was made, it will be seen by reference to the act appropriating the public revenue for the year 1866, that all money coming into the Treasury, up to the first day of January, 1867, is subject to the appropriations made by that act. Three-fourths of the entire revenue to be paid into the Treasury during the fiscal year ending September 30, 1867, being due on the 15th of December, 1866, was estimated in my last Annual Report as coming into the Treasury during the last quarter of the calendar year 1866, (the change in the fiscal year not then having been made.) Although attention was called to this fact, and it was apparent that very little additional revenue could be received before the 15th of December, 1867, so large a portion of the estimated revenue was appropriated by the last Legislature, that the amount to be received during the remainder of the present fiscal year affords a comparatively small surplus over the ordinary expenses of the current year.

The following estimate of the receipts and probable charges upon the Treasury, during the fiscal year ending September 30, 1867, will approximate the actual transactions.

Balance remaining in the Treasury, October 1, 1866	34,793 49	$706,293 49
Receipts at the Treasury, from all sources, during the year	$671,500 00	
It is further estimated that of the foregoin sum there will be passed to the credit of the "Free or Irreducible School Fund"	8,000 00	
And to the credit of the "General or Distributable School Fund,"	202,500 00	$210,500 00
Leaving for State purposes		$495,793 49
Balance due on appropriations made in 1866, for Penitentiary and Hospital for the Insane	80,000 00	
Estimated current expenses for year 1867, as shown by Table XIX	271,150 00	351,150 00
Leaving a balance for other appropriations of		$144,643 49

The details of the transactions and condition of this department for the year ending September 30, 1866, are exhibited in the accompanying tables, of which the following is a

COMPENDIUM.

I. State of the Treasury.
II. Abstract of the Receipts at the Treasury.
III. Abstract of the Disbursements at the Treasury.
IV. Abstract of the Receipts at the Treasury on account of the "General or Distributable School Fund."
V. Abstract of Disbursements on account of General School Fund.
VI. Abstract of Receipts and Disbursements on account of the "Free or Irreducible School Fund."
VII. List of Sheriffs and Collectors in arrears for taxes on real and personal property, capitations and licenses, for fines imposed by Courts, and Militia fines, for the year 1861.
VIII. List of Sheriffs and Collectors in arrears for taxes on real and personal property, capitations and licenses, for fines imposed by Courts and Militia fines, for the year 1862.
IX. List of Sheriffs and Collectors in arrears for taxes on real and personal property, capitations and licenses, for fines imposed by Courts and Militia fines, for the year 1863.
X. List of Sheriffs and Collectors in arrears for State and School tax on real and personal property, capitations and licenses, for fines imposed by Courts, and Militia fines, for the year 1864.
XI. List of Sheriffs and Collectors in arrears for State and School tax on real and personal property, capitations and licenses, for fines imposed by Courts, and Militia fines, for the year 1865.
XII. List of Clerks in arrears for tax on deeds, seals, wills, wirts, &c., for the year 1861.
XIII. List of Clerks in arrears for tax on deeds, seals, wills, writs, &c., for the year 1862.
XIV. List of Clerks in arrears for tax on deeds, seals, wills, writs, &c., for the year 1863.
XV. List of Clerks in arrears for fines paid into Courts.
XVI. List of Recorders in arrears for tax on deeds, seals, wills, &c., for the year 1863.
XVII. Summary of tables VII to XVI inclusive.
XVIII. Amount of revenue assessed for State and School purposes upon real and personal property, capitations and licenses for the year 1866, as compared with that upon the same subjects in 1865.
XIX. Estimate of the ordinary charges upon the Treasury for the year ending September 30, 1867.
XX to XXV. Abstracts from the Registers of Births, Deaths and Marriages in the several Counties during the year 1865, as far as returns have been made to this office.
XXVI. Abstract of the Reports of Overseers of the Poor in the several Counties as far as returns have been made to this office.

TABLE I.

STATE OF THE TREASURY.

DR.		CR.	
Balance remaining in the Treasury January 1, 1866...	$261,383 24	Warrants issued during the month of January, 1866...	$ 18,123 36
Receipts during the month of January, 1866.....	44,780 90	" " " " February, " ...	22,382 04
" " " February, "	21,038 48	" " " " March, " ...	145,356 77
" " " March, "	35,048 31	Balance carried down.....	176,388 76
	$362,250 93		$362,250 93
Balance brought down.....	$176,388 76	Warrants issued during the month of April, 1866.....	$103,070 96
Receipts during the month of April, 1866.....	27,445 55	" " " " May, "	50,872 65
" " " May, "	15,096 54	" " " " June, "	26,715 90
" " " June, "	18,450 55	Balance carried down.....	56,721 89
	$237,381 40		$237,381 40
Balance brought down.....	$ 56,721 89	Warrants issued during the month of July, 1866.....	$ 61,869 21
Receipts during the month of July, 1866.....	47,449 13	" " " " August, "	28,438 96
" " " August, "	7,771 03	" " " " Sept., "	21,175 28
" " " Sept., "	34,334 89	Balance carried down.....	34,793 49
	$146,276 94		$146,276 94
Balance remaining in Treasury Sept. 30, 1866.....	$34,793 49		

TABLE II.

Abstract of the Receipts at the Treasury during the Fiscal Year ing September 30, 1866.

State tax on real and personal property for the year 1866,	13 59
License tax for the year 1866	15,828 61
Tax on premiums for insurance	2,691 14
Dividends on State stock in banks and internal improvements	6,992 90
Dividends on bank stock held by "School Fund," and interest on "School Fund" in United States securities	10,144 00
Tax on gross receipts of express companies	656 59
Tax on seals, writs and printed records of the Supreme Court	177 97
Sales of Acts of the Legislature and tax on State seals	193 73
Sales of delinquent lands	3,015 04
Redemption of delinquent lands	1,773 61
Fines imposed by courts	984 56
Fines imposed by justices	412 90
Hire of convicts	15 50
State tax on real and personal property for the year 1865,	110,925 43
School tax on real and personal property, and capitations for the year 1865	49,081 36
License tax for the year 1865	5,544 01
Militia fines collectable in the year 1865	96 00
State tax on real and personal property for the year 1864	6,892 89
School tax on real and personal property, and capitations for the year 1864	2,083 83
License tax for the year 1864	1,432 68
Militia fines collectable in the year 1864	396 40
State tax on real and personal property, and capitations for the year 1863	8,622 93
License tax for the year 1863	101 00
Militia fines collectable in the year 1863	413 90
State tax on real and personal property, and capitations for the year 1862	8,742 66
Militia fines collectable in the year 1862	210 70
State tax on real and personal property, and capitations for the year 1861	13,129 53
Militia fines collectable in the year 1861	115 16
Tax on seals, deeds, wills, writs, &c., for the years 1861, 1862 and 1863	240 26
On judgments rendered against William Grass, late sheriff of Putnam County, at Richmond, Va	486 50
	$251,415 38

TABLE III.

Abstract of Disbursements at the Treasury during the Fiscal Year ending September 30, 1866.

For Expenses of the Legislature for the session commencing January 16, 1866	20,853 09
Rent of the Linsley Institute	747 23
Salaries of the Judges of the Supreme Court of Appeals, and of the Circuit Courts	20,060 70
Salary of the Clerk of the Supreme Court of Appeals	750 00
Salary of the Reporter of the Supreme Court of Appeals	800 00
Contingent expenses of Courts	2,486 86
Criminal charges	38,909 32
Current expenses of the West Virginia Hospital for the Insane	10,000 00
Expenses of lunatics confined in jails, and of conveying them to the hospital	4,115 96
Salary of the Governor	2,000 00
Salary of the Auditor	1,125 00
Salary of the Treasurer	700 00
Salary of the Secretary of the State	975 00
Salary of the Attorney General	1,305 00
Salary of the Adjutant General	1,041 66
Salary af the Quarter-Master General	975 00
The Governor, for rent of Executive mansion	750 00
The Auditor, for rent of house	600 00
The Secretary of the State, for rent of house	400 00
The Treasurer, for rent of house	50 00
The Adjutant General, for rent of house	200 00
Contingent expenses of the Auditor's office	1,097 70
Contingent expenses of the office of the Secretary of the State	942 02
Contingent expenses of the Treasurer's office	84 10
Contingent expenses of the Adjutant General's office	77 75
Contingent expenses of the Quarter-Master General's office	1,438 52
Pay of Clerk of the House of Delegates as keeper of the rolls	300 00
Salary of the First Clerk in Auditor's office	900 00
Salary of Second Clerk in Auditor's office	916 66
Salary of Clerk in Treasurer's office	300 00
Salary of Vaccine Agent	150 00
Public Printing	12,479 08
Salary of Clerk in Adjutant General's office	600 00
Janitor and Guard of Executive offices	750 00
Civil Contingent Fund	8,646 63
Militia Claims allowed by Regimental Courts	1,044 82
Registration of Births, Deaths and Marriages	367 45
Soldiers' National Cemetery at Gettysburg	628 03
Refunding taxes erroneously assessed	198 42

TABLE III.—*Continued.*

For Refunding Capitation tax under Act of February 14, 1865	4,309 63
Payment of Assessors appointed under Act of February 25, 1864	3,050 00
Refunding overpaid taxes, and payment of Sheriff commissions	2,279 62
Relief of William Alexander	600 00
Relief of Francis H. Peirpoint	129 70
Relief of Robertson Cook	732 50
Relief of St. Clair Rains	103 80
Clerk of the House of Delegates for expenses of distributing documents	60 00
Penitentiary	10,000 00
Construction of the West Virginia Hospital for the Insane	35,000 00
Expenses of registration of voters	8,146 88
Expenses of re-valuation of lands	538 00
Soldiers' National Cemetery at Antietam, Md.,	1,000 00
Pay of certain Assessors for services rendered in 1861, 1862 and 1863	486 44
Payment of Militia Claims audited by the Board of Claims	146,845 10
Compensation for services, and to refund money expended by the Commissioner of Immigration	1,000 00
Support of lunatics confined in Insane Asylums at Williamsburg and Staunton, Virginia	9,180 00
Expenses of the Board of Claims	187 50
Paying Capt. W. Gandees' company of State Scouts	1,042 45
General School Fund	106,926 88
Free School Fund	4,663 73
Guards for the Ohio County Jail	1,134 00
Relief of Amos Samples	250 00
Costs incurred by Supervisors and Inspectors of Elections in defending certain suits	100 00
Expenses of Commissioners of West Virginia, in conference with Commissioners of Virginia, on Charter of Covington & Ohio Rail Road Company	238 90
Relief of B. S. Cook	234 00
Total	478,005 13

TABLE IV.

Abstract of Receipts at the Treasury on account of the "General School Fund," during the Fiscal Year ending September 30, 1866.

Balance remaining in the Treasury, January 1, 1866	79,435 98
School tax on real and personal property, and capitations for the year 1865	49,081 36
School tax on real and personal property, and capitations for the year 1864	2,083 83
Fines imposed by courts	984 56
Fines imposed by justices	412 90
Dividends on bank stock held by "Free School Fund," and interest on "Free School Fund" invested in United States securities	10,144 00
Militia fines for the year 1865	96 00
Militia fines for the year 1864	396 40
Militia fines for the year 1863	413 90
Militia fines for the year 1862	210 70
Militia fines for the year 1861	115 16
Interest on uninvested "Free School Fund,"	65 68
Amount ascertained to be due the "General School Fund" from taxes of 1864, upon settlement with the sheriff of Marion County	383 79
Amount ascertained to be due the "General School Fund" from taxes of 1864, upon settlement with the sheriff of Jackson County	309 48
	$144,133 74

TABLE V.

Abstract of Disbursements at the Treasury on account of the "General School Fund," during the Fiscal Year ending September 30, 1866.

Apportionment to Barbour County for the year 1866	3,080 80
" " Berkeley " " "	3,355 40
" " Brooke " " "	1,379 86
" " Boone " " "	1,539 10
" " Cabell " " "	2,448 12
" " Calhoun " " "	789 35
" " Clay " " "	454 50
" " Doddridge " " "	1,988 45
" " Gilmer " " "	1,185 32
" " " " " 1865	777 82
" " Grant " " 1866	1,149 16
" " Hancock " " "	1,371 25
" " Hampshire " " "	1,923 03

TABLE V.—*Continued.*

Apportionment to	Harrison	County	for the	year	1866	4,633 69
"	"	Jackson	"	"	"	2,138 23
"	"	Jefferson	"	"	"	2,374 95
"	"	Kanawha	"	"	"	5,936 07
"	"	Lewis	"	"	"	3,021 40
"	"	Marion	"	"	"	4,242 22
"	"	Marshall	"	"	"	4,081 92
"	"	Mason	"	"	"	4,058 67
"	"	Mercer	"	"	"	1,600 32
"	"	Monongalia	"	"	"	4,029 41
"	"	"	"	"	1865	22 61
"	"	Morgan	"	"	1866	1,050 17
"	"	"	"	"	1865	1,138 22
"	"	Mineral	"	"	1866	1,435 82
"	"	Ohio	"	"	"	2,261 32
"	"	Pleasants	"	"	"	971 84
"	"	"	"	"	1865	1,051 58
"	"	Preston	"	"	1866	4,095 69
"	"	Putnam	"	"	"	1,719 02
"	"	"	"	"	1865	1,860 41
"	"	Raleigh	"	"	1866	829 81
"	"	Randolph	"	"	"	1,346 29
"	"	"	"	"	1865	706 12
"	"	Ritchie	"	"	1866	2,446 39
"	"	Roane	"	"	"	1,910 98
"	"	Taylor	"	"	"	2,301 76
"	"	Tucker	"	"	"	546 61
"	"	Tyler	"	"	"	2,254 44
"	"	Upshur	"	"	"	2,275 09
"	"	Wayne	"	"	"	1,922 16
"	"	Wetzel	"	"	"	2,339 66
"	"	Wirt	"	"	"	1,100 96
"	"	"	"	"	1865	1,191 27
"	"	Wood	"	"	1866	4,471 85
"	"	"	"	"	1865	854 37
"	"	Wyoming	"	"	1866	349 50
"	"	City of Wheeling	"		"	4,591 52
Salary of State Superintendent of Free Schools						1,125 00
Contingent expenses of office of State Superintendent of Free Schools						1,171 02
Refunding School taxes erroneously assessed						26 65
						$106,926 88

Total Receipts	$144,133 74
Total Disbursements	106,926 88
Balance remaining in Treasury September 30, 1866	$37,206 86

NOTE.—There is due to Logan county $212 62, and to Pocahontas county $746 33, being the amount apportioned to them for the year 1866.

TABLE VI.

Abstract of Receipts and Disbursements on account of the Free School Fund during the Fiscal Year ending September 30, 1866.

Balance remaining in the Treasury uninvested January 1, 1866	$2,556 55	
Receipts from sales and redemption of delinquent lands during the year ending September 30, 1866	4,788 65	$7,345 20
DISBURSEMENTS.		
Auditor's warrants, issued by order of Board of School Fund, refunding amount overpaid by Sheriffs on sales of delinquent lands	87 81	
Auditor's warrant, issued by order of Board of School Fund, in favor of J. M. McWhorter, Secretary, &c.,	4,575 92	4,663 73
Balance remaining in Treasury to the credit of Free School Fund September 30, 1866		$2,681 47

TABLE VII.

List of Sheriffs and Collectors in arrears for taxes on real and personal property and capitations, licenses, fines imposed by Courts, and Militia fines, for the year 1861.

COUNTY.	Name of Sheriff or Collector.	Tax on real and personal property and capitations.	License Tax.	Fines imposed by Courts.	Militia Fines.	Aggregate.
Barbour	James Trahorn	891 89	104 87			996 76
Doddridge	Floyd Neely	420 42	550 70		33 75	1004 87
Jackson	James F. Scott	3174 39			25 50	3199 89
Kanawha	James Atkinson	7256 52				7256 52
Lewis	A. R. Hall			30 00		30 00
Mason	Wm. E. Wetzel	3410 21				3410 21
"	A. Roseberry			6 00		6 00
Marshall	Jackson Reed				4 08	4 08
Monongalia	James Odbert		1098 37		456 00	1554 37
Nicholas	M. L. Rader	3064 57				3064 51
Pleasants	Thomas Johnston	65 92				65 92
"	James S. Handlin				437 25	437 25
Preston	M. L. Shaffer			2 00		2 00
Putnam			877 52			877 52
Randolph	Jesse F. Phares	2027 41				2027 41
Roane	Calvin Tyson	27 56				27 56
Taylor	Reuben Davisson			50		50
Tyler	L. W. T. Martin				90 50	90 50
Upshur	Washington Summers				33 77	33 77
Wayne	William Nixon	2594 07				2594 07
Wirt	Alfred Foster			5 00		5 00
Wood	H. H. Dils		944 97			944 97
"	G. L. Harwood			20 00		20 00
	Totals	22932 88	3576 45	63 50	1080 85	27653 68

TABLE VIII.

List of Sheriffs and Collectors in Arrears for Taxes on Real and Personal Property and Capitations, Lisences, Fines imposed by Courts, and Militia Fines for the year 1862.

COUNTY.	Name of Sheriff or Collector.	Tax on Real and Personal Property and Capitations.	License Tax.	Fines Imposed by Courts	Militia Fines.	Aggregate.
Barbour.....	James Trahorn.....	1,091 69	687 77	.....	.....	1,779 46
"	M. C. Atherton....	.....	.....	12 50	.....	12 50
Cabell.....	.....	.....	236 05	.....	.....	236 05
Calhoun....	Nicholas Poling...	*1,248 15	.....	.....	.....	1,248 15
Doddridge.	Floyd Neely.....	.....	351 02	.....	.....	351 02
Gilmer.....	J. F. W. Holt.....	.....	83,57	.....	131 25	214 82
Hancock...	L. W. Wilson.....	.....	.....	.....	1,296 00	1,296 00
Harrison...	William E. Lyon..	1,221 45	358 13	.....	.....	1,579 58
" ...	.....	.....	1,725 68	.....	.....	1,725 68
" ...	R. Fowks.....	.....	11 26	.....	.....	11 26
Jackson.....	J. F. Scott.....	689 51	597 20	.....	848 00	2,134 71
Marshall....	Jackson Reed.....	.....	.....	51 10	.....	51 10
Mason.....	Samuel Windon...	449 91	8 62	.....	.....	458 53
Monongalia	James Odbert.....	4,537 34	1,117 23	238 50	.....	5,893 07
Nicholas....	M. L. Rader.....	3,604 37	47 60	.....	.....	3,651 97
Pleasants...	James S. Handlin	223 73	.....	.....	.....	223 73
" ...	Thomas Gorrell...	.....	.....	.....	76 95	76 95
Preston.....	M. L. Shaffer.....	.....	.....	34 00	.....	34 00
Randolph...	Jesse F. Phares....	3,305 87	156 40	.....	507 75	3,970 02
Roane.....	Calvin Tyson.....	89 51	.....	.....	.....	89 51
Tyler.....	L. W. T. Martin...	.....	.....	.....	106 50	106 50
Upshur.....	Alva Teter.....	.....	.....	.....	47 23	47 23
Wayne.....	Samuel Hatton.....	6,311 15	.....	.....	.....	6,311 15
Wood.....	H. H. Dils.....	1,184 86	.....	.....	908 00	2,092 86
	Total.....	23,957 54	5,380 53	336 10	3,921 68	33,595 85

*Taxes of 1861.

TABLE IX.

List of Sheriffs and Collectors in arrears for taxes on real and personal property and capitations, licenses, fines imposed by Courts, and Militia fines, for the year 1863.

COUNTY.	Name of Sheriff or Collector	Tax on Real and Personal Property and Capitations.	License Tax.	Fines imposed by Courts.	Militia Fines.	Aggregate.
Brooke	Samuel George	.....	.....	.....	738 75	738 75
Cabell	Jno. Alford	4682 79	136 79	.....	.....	4819 58
Doddridge	Floyd Neely	.....	541 99	.....	.....	541 99
Gilmer	J. F. W. Holt	.....	64 80	.....	.....	64 80
Hancock	Jno. W. Hobbs	84 93	.....	.....	.....	84 93
Jackson	James F. Scott	.....	659 80	.....	.....	659 80
Kanawha	John Slack, Jr	170 20	.....	.....	.....	170 20
Lewis	A. R. Hall	.....	.....	8 60	.....	8 60
Mason	Samuel Windon	.....	1314 25	67 00	163 50	1544 75
Monongalia	James Odbert	.....	.....	.....	118 52	118 52
Morgan	Lewis Allen	1418 01	.....	.....	.....	418 01
Pleasants	Thomas Gorrell	.....	175 91	.....	.....	1175 91
Ohio	Alonzo Loring	.....	8 50	.....	.....	8 50
Randolph	A. E. Harper	31 16	.....	.....	.....	31 16
Roane	Calvin Tyson	19 50	.....	.....	.....	19 50
Taylor	R. Davisson	.....	.....	3 00	.....	3 00
Wirt	W. V. Vernon	.....	168 87	.....	.....	168 87
Wood	H. H. Dils	.....	33 89	.....	.....	33 89
	Totals	6406 59	3104 80	78 60	1020 77	10610 76

TABLE X.

List of Sheriffs and Collectors in Arrears for State and School Tax on Real and Personal Property and Capitations, Tax on Licenses, and for Fines Imposed by Courts, and Militia Fines for the year 1864.

COUNTY.	Name of Sheriff or Collector	State Tax on real and personal property.	School Tax on real and personal property and capitations.	License Tax.	Militia Fines.	Aggregate.
Brooke	Samuel George	.....	.....	.....	591 75	591 75
Cabell	John Alford	5986 10	1996 30	234 32	.....	8216 72
Hancock	John W. Hobbs	21 19	.....	.....	11 00	32 19
Harrison	D. W. Robinson	.....	.....	.....	436 88	436 88
Kanawha	John Slack, jr	217 17	.....	.....	.....	217 17
Marion	Rawley Morris	.....	.....	27 37	21 50	48 87
Mason	Samuel Windon	367 90	.....	.....	155 50	523 40
Morgan	Lewis Allen	2696 22	1617 59	.....	.....	4313 81
	Total	9288 58	3613 89	261 69	1216 63	14380 79

TABLE XI.

List of Sheriffs and Collectors in arrears for State and School Tax on Real and Personal Property, and Capitations and Licenses, and for Fines imposed by Courts, and Militia Fines, for the year 1865.

COUNTY.	Name of Sheriff or Collector.	State Tax on Real and Personal Property.	Sch'l Tax on Real and Personal Property and Capitations.	License Tax.	Fines imposed by Courts.	Militia Fines.	Aggregate.
Barbour...	S. Glasscock....	232 90	1178 16	.....	.....	45 00	1456 06
Brooke ...	Samuel George	.....	108 21	.....	10 00	993 75	1111 96
Boone.....	W. V. Bias.....	741 86	120 29	9 60	.....	.....	871 75
Cabell.....	John Alford.....	10184 58	4338 37	432 50	.....	.....	14955 45
Calhoun..	Nich'las Poling	.....	118 47	.....	.....	.....	118 47
Clay	H. Samples.....	468 87	544 24	.....	.....	.....	1013 11
Gilmer....	J. F. W. Holt...	.....	504 80	37 02	.....	.....	541 82
Hancock..	Jno. W. Hobbs	109 71	44 00	95 00	.....	.....	248 71
Harrison.	D. W. Robinson	.....	.....	105 27	.....	1022 25	1127 52
Jackson...	G. S. M. King..	920 24	674 86	.....	.....	582 00	2177 10
Kanawha.	Jno. Slack, Jr..	520 22	1134 62	.....	.....	.....	1654 84
Logan.....	Madison Ellis..	826 16	1111 50	.....	.....	.....	1937 66
Marion....	R. Morris.....	.....	1514 79	.....	146 03	.....	1660 82
Mason.....	Sam'l. Windon	1363 21	1367 35	.....	3 00	201 00	2934 56
M'Dowell	Smith Trent.....	584 36	356 93	.....	.....	.....	941 29
Mo'ngalia	J. M. Brand....	3054 66	2419 14	.....	55 33	2430 30	7959 43
Morgan...	Lewis Allen.....	1742 38	1712 50	.....	.....	.....	3454 88
Pleasants.	John Kester.....	105 02	103 63	.....	.....	133 50	342 15
Putnam...	Geo. C. Bowyer	25 89	16 70	.....	.....	.....	42 59
" ...	B. P. Morris ...	21 77	7 25	.....	.....	.....	29 02
Raleigh...	Lewis Hall.....	206 04	306 29	.....	.....	.....	512 33
Randolph.	A. E. Harper...	834 23	615 63	308 50	.....	.....	1758 36
Ritchie ...	Eli Heaton.....	.....	.....	.....	.....	340 32	340 32
Roane.....	Calvin Tyson...	528 12	644 27	.....	.....	.....	1172 39
Taylor.....	R. Davisson.....	388 39	1331 09	483 19	470 00	.....	2672 67
Tucker....	J. W. Parsons..	279 55	81 19	.....	.....	.....	360 74
Tyler.....	L. W. T. Martin	168 78	.....	.....	21 02	.....	189 80
Upshur...	Levi Leonard...	.....	.....	.....	.....	51 15	51 15
Wayne....	James Bartram	4022 26	2422 07	74 56	.....	.....	6518 89
Wirt.....	W. V. Vernon..	.....	937 84	757 38	.....	.....	1695 22
Wood.....	H. H. Dils.....	3383 46	2253 81	1762 38	237 12	901 50	8538 27
Wyoming	Wm. Roach.....	107 34	293 95	.....	.....	.....	401 29
	Totals.....	30820 00	26261 95	4065 40	942 50	6700 77	68790 62

TABLE XII.

List of Clerks in Arrears for Tax on Deeds, Seals, Wills, Writs, &c., for the year 1861.

County.	Court.	Name of Clerk.	Amount.
Doddridge	Circuit	T. K. Knight	17 22
Lewis	County	John Morrow	201 40
Monongalia	Circuit	L. S. Layton	20 43
Ohio	County	John McCulloch	49 70
"	Circuit	George W. Sights	4 54
Ritchie	County	William M. Patton	128 25
Roane	Circuit	Benjamin S. Young	2 05
		Total	423 59

TABLE XIII.

List of Clerks in Arrears for Tax on Deeds, Seals, Wills, Writs, &c., for the year 1862.

County.	Court.	Name of Clerk.	Amount.
Ohio	County	John McCulloch	534 65
"	Circuit	George W. Sights	166 75
Pleasants	County	H. L. Pickens	51 30
"	Circuit	H. L. Pickens	24 70
Monongalia	Circuit	L. S. Layton	67 58
Marion	County	John A. Vanzandt	1 96
Tyler	County	D. Hickman	89 75
Wood	Circuit	James J. Neal	161 50
		Total	1,098 19

TABLE XIV.

List of Clerks in Arrears for Tax on Deeds, Seals, Wills, Writs, &c., for the year 1863.

County.	Court.	Name of Clerk.	Amount.
Jackson	County	Benjamin Wright	94 68
"	Circuit	R. R. Riley	7 17
Lewis	Circuit	G. A. Jackson	8 05
Wayne	Circuit	T. J. Merrit	10 00
Pleasants	Circuit	H. L. Pickens	282 00
Wood	County	William Hatcher	57 78
"	Circuit	William Hatcher	36 10
		Total	495 78

TABLE XV.

List of Clerks in Arrears for Fines Paid in Courts.

County.	Name of Clerk.	Year fines were paid in Court.	Amount.
Brooke	A. F. Harvey	1865	1 00
Jefferson	W. A. Chapline	1865	20 00
Upshur	Jacob Waugh	1865	5 01
Ohio	John McCulloch	1861	4 75
Wood	William Hatcher	1862	20 90
"	William Hatcher	1865	35 00
	Total		86 66

TABLE XVI.

List of Recorders in Arrears for Tax on Deeds, Seals, Wills, Writs, &c., for the year 1863.

County.	Name of Recorder.	Amount.
Cabell	T. J. Hayslip	6 00
Morgan	John T. Cookus	2 00
Wetzel	Z. S. Springer	11 63
Wirt	C. R. Fisher	9 50
	Total	29 13

TABLE XVII.

Summary of Tables, VII to XVI Inclusive.

STATE REVENUE.		
Due from Sheriffs and Collectors for taxes on real and personal property and capitations for the years 1861, 1862, 1863, 1864, and 1865	$93,405 59	
Due from Sheriffs and Collectors for taxes on licenses for the years 1861, 1862, 1863, 1864, and 1865	16,388 87	
Due from Clerks of Courts for taxes on deeds, seals, wills, writs, &c., for the years 1861, 1862, and 1863	2,017 56	
Due from Recorders for taxes on seals, deeds, wills, writs, &c., for the year 1863	29 13	
		$111,841 15
GENERAL SCHOOL FUND.		
Due from Sheriffs and Collectors for taxes on real and personal property for the years 1864 and 1865	$29,875 84	
Due from Sheriffs and Collectors for fines imposed by courts, for the years 1861, 1862, 1863, 1864, and 1865	1,420 70	
Due from Sheriffs and Collectors for militia fines collectable in the years 1861, 1862, 1863, 1864, and 1865	13,940 70	
Due from Clerks of Courts for fines paid in court for the years 1861, 1862, and 1865	86 66	
		45,323 90
Total		$157,165 05

TABLE XVIII.

Showing the amount of Revenue assessed for State and School purposes upon Real and Personal Property, Capitations and Licenses, for the year 1866, as compared with that upon the same subjects for the year 1865.

BARBOUR COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$3,282 47	$1,427 47	$4,709 94	$4,324 06	$1,441 47	$5,765 53	$1,055 59	
Personal Property	1,513 13	469 53	1,982 66	1,839 40	613 12	2,452 52	469 86	
Capitations		1,635 00	1,635 00		1,867 00	1,867 00	232 00	
Licenses	42 66		42 66	466 40		466 40	423 74	
Total	4,838 26	3,532 00	8,370 26	6,629 86	3,921 59	10,551 45	2,181 19	

BERKELEY COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$15,766 27	$5,255 44	$21,021 71	$16,496 28	$5,498 68	$21,994 96	$973 25	
Personal Property	3,338 72	1,110 76	4,449 48	3,891 35	1,297 11	5,188 46	738 98	
Capitations		1,742 00	1,742 00		2,182 00	2,182 00	440 00	
Licenses	2,738 75		2,738 75					2,738 75
Total	21,843 74	8,108 20	29,951 94	20,387 63	8,977 79	29,365 42		586 52

BOONE COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$1,366 35	$ 455 55	$1,821 90	$1,425 63	$ 474 64	$1,900 27	$ 78 37	
Personal Property	569 09	189 87	758 96	914 73	304 94	1,219 67	460 71	
Capitations		705 00	705 00		812 00	812 00	107 00	
Licenses	9 60		9 60	44 16		44 16	34 56	
Total	1,945 04	1,350 42	3,295 46	2,384 52	1,591 58	3,976 10	680 64	

BRAXTON COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$2,270 68	$756 82	$3,027 50	$2,387 52	$ 795 71	$3,183 23	$ 155 73	
Personal Property	765 16	255 04	1,020 20	966 30	322 68	1,288 98	268 78	
Capitations		917 00	917 00		1,003 00	1,003 00	86 00	
Licenses				538 96		538 96	538 96	
Total	3,035 84	1,928 86	4,964 70	3,892 78	2,121 39	6,014 17	1,049 47	

BROOKE COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$3,542 20	$1,180 51	$4,722 71	$3,510 30	$1,171 83	$4,682 13		$40 58
Personal Property	1,592 35	530 78	2,123 13	2,182 58	727 52	2,910 10	786 97	
Capitations		883 00	833 00		937 00	937 00	104 00	
Licenses	96 65		96 65	337 91		337 91	241 26	
Total	5,231 20	2,594 29	7,825 49	6,030 79	2,836 35	8,867 14	1,041 65	

CABELL COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$8,853 82	$2,619 16	$11,472 98	$6,953 68	$2,315 67	$9,269 35		$2,203 63
Personal Property	1,237 90	413 16	1,651 06	1,422 15	476 28	1,898 43	247 37	
Capitations		1,275 00	1,275 00		1,461 00	1,461 00	186 00	
Licenses	432 50		432 50	80 00		80 00		352 50
Total	10,524 22	4,307 32	14,831 54	8,455 83	4,252 95	12,708 78		2,122 76

CALHOUN COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 1,128 26	$ 376 08	$ 1,504 34	$ 1,085 39	$ 360 50	$ 1,445 89		$ 58 45
Personal Property	251 71	84 00	335 71	322 53	107 42	429 95	94 24	
Capitations		366 00	366 00		420 00	420 00	54 00	
Licenses				54 59		54 59	54 59	
Total	1,379 97	826 08	2,206 05	1,462 51	887 92	2,350 43	144 38	

CLAY COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	680 91	226 96	907 87	695 77	231 73	927 50	19 63	
Personal Property	170 23	56 74	226 97	186 46	62 15	248 61	21 64	
Capitations		321 00	321 00		330 00	330 00	9 00	
Lisenses				5 00		5 00	5 00	
Total	851 14	604 70	1,455 84	887 23	623 88	1,511 11	55 27	

DODDRIDGE COUNTY.

Source of Revenue.	1865,			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 2,355 47	$ 785 64	$ 3,141 11	$ 2,329 60	$ 776 54	$ 3,106 14		$ 34 97
Personal Property	1,014 98	338 68	1,353 66	1,118 54	372 84	1,491 38	137 72	
Capitations		829 00	829 00		1,101 00	1,101 00	272 00	
Licenses	45 00		45 00	532 15		532 15	487 15	
Total	3,415 45	1,953 32	5,368 77	3,980 29	2,250 38	6,230 67	861 90	

FAYETTE COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	2,765 10	921 69	$ 3,686 79	2,774 50	924 83	3,699 33	12 54	
Personal Property	482 76	169 92	643 68	692 61	231 40	925 01	281 33	
Capitations		834 00	834 00		1,047 00	1,047 00	213 00	
Licenses				39 08		39 08	39 08	
Total	3,247 86	1,916 61	5,164 47	3,507 19	2,203 23	5,710 42	545 95	

GILMER COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$2,392 97	$ 760 85	$3,153 82	$2,084 99	$ 694 85	$2,779 84		$ 373 98
Personal Property	420 47	146 89	567 36	601 37	207 34	808 71	241 35	
Capitations		522 00	522 00		670	670 00	148 00	
Licenses	37 02		37 02					37 02
Total	2,850 46	1,429 74	4,280 20	2,686 36	1,572 19	4,258 55		21 65

GREENBRIER COUNTY.

Source of Revenue.	1865.*			1866.*			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$10,200 00	$3,400 00	$13,600 00	$10,200 00	$3,400 00	$13,600 00		
Personal Property	4,650 00	1,550 00	6,200 00	4,650 00	1,550 00	6,200 00		
Capitations		1,900 00	1,900 00		1,900 00	1,900 00		
Licenses								
Total	14 850 00	6,850 00	21,700 00	14,850 00	6,850 00	21,700 00		

*Estimated. No returns for either year.

GRANT COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$3,267 52	$1,088 90	$4,356 42	$3,268 95	$1,089 03	$4,357 98	$ 1 56	
Personal Property	1,104 08	367 45	1,471 53	1,348 06	451 02	1,799 08	327 55	
Capitations		732 00	732 00		753 00	753 00	21 00	
Licenses				90 00		90 00	90 00	
Total	4,371 60	2,188 35	6,559 95	4,707 01	2,293 05	7,000 06	440 11	

HAMPSHIRE COUNTY.

Source of Revenue.	1865.			1866.*			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$11,173 97	$3,725 09	$14,899 06	$6,712 58	$2,237 35	$8,949 93		$5,949 13
Personal Property	2,884 42	961 56	3,845 98	1,353 73	451 24	1,804 97		2,041 01
Capitations		2,171 00	2,171 00		821 00	821 00		1,350 00
Licenses	125 62		125 62	127 07		127 07	1 45	
Total	14,184 01	6,857 65	21,041 66	8,193 38	3,509 59	11,702 97		9,338 69

*County reduced by formation of Mineral county.

HANCOCK COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$2,738 68	$ 912 89	$3,651 57	$2,740 68	$ 913 46	$3,654 14	$ 2 57	
Personal Property	2,056 81	685 60	2,742 41	1,606 86	535 59	2,142 45		599 96
Capitations		880 00	880 00		868 00	868 00		12 00
Licenses	66 98		66 98					66 98
Total	4,862 47	2,478 49	7,340 96	4,347 54	2,317 05	6,664 59		

HARRISON COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$11,569 33	$3,814 69	$15,384 02	$11,504 45	$3,834 50	$15,338 95		$ 45 07
Personal Property	5,500 29	1,833 18	7,333 47	5,932 47	1,977 45	7,909 92	575 45	
Capitations		2,425 00	2,425 00		3,066 00	3,066 00	641 00	
Licenses	1,929 66		1,929 66	1,624 34		1,624 34		305 32
Total	18,999 28	8,072 87	27,072 15	19,061 26	8,877 95	27,939 21	867 06	

HARDY COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$5,464 72	$1,821 86	$7,286 58	$5,464 72	$1,821 86	$ 7,286 58		
Personal Property	1,155 49	385 16	1,540 65	1,472 83	490 95	1,963 78	423 13	
Capitations		812 00	812 00		891 00	891 00	79 00	
Licenses				255 00		255 00	255 00	
Total	6,620 21	3,019 02	9,639 23	7,192 55	3,203 81	10,396 36	757 13	

JACKSON COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$4,899 84	$1,633 27	$ 6,533 11	$4,763 82	$1,653 73	$6,417 55		$115 56
Personal Property	1,162 32	387 44	1,549 76	1,318 48	440 29	1,758 77	109 01	
Capitations		1,333 00	1,333 00		1,494 00	1,494 00	161 00	
Licenses	1,011 14		1,011 14	76 00		76 00		935 14
Total	7,073 30	3,353 71	10,427 01	6,158 30	3,588 02	9,746 32		680 69

JEFFERSON COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 22,617 00	$ 7,538 99	$30,155 99	$22,313 17	$ 7,471 16	$29,784 33		$ 371 66
Personal Property	3,778 66	1,258 81	5,037 47	3,926 66	1,308 88	5,235 54	198 07	
Capitations		1,674 00	1,674 00		1,920 00	1,920 00	246 00	
Licenses	4,477 27		4,477 27	1,558 27		1,558 27		2,919 00
Total	30,872 93	10,471 80	41,344 73	27,798 10	10,700 04	38,498 14		2,846 59

KANAWHA COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	10,022 01	3,341 31	13,363 32	10,452 86	3,484 29	13,937 15	573 83	
Personal Property	2,383 49	803 79	3,187 28	3,608 12	1,202 70	4,810 82	1,623 54	
Capitations		2,966 00	2,966 00		3,517 00	3,517 00	351 00	
Licenses	4,383 58		4,383 58	283 12		283 12		4,100 46
Total	16,789 08	7,111 10	23,900 18	14,344 10	8,203 99	22,548 99		1,352 21

LEWIS COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 3,777 46	$ 1,257 80	$ 5,035 26	$ 3,738 23	$ 1,239 85	$ 4,978 08		$ 57 18
Personal Property	1,404 28	467 48	1,871 76	1,737 65	579 21	2,316 86	445 10	
Capitations		1,187 00	1,187 00		1,618 00	1,618 00	431 00	
Licenses	1,092 63		1,092 63	167 76		167 76		924 52
Total	6,274 37	2,912 28	9,186 65	5,643 64	3,437 06	9,080 70		105 95

LOGAN COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	807 94	267 63	1,075 57	807 94	267 63	1,075 57		
Personal Property	449 62	149 87	599 49	449 62	149 87	599 49		
Capitations		694 00	694 00		694 00	694 00		
Licenses				25 00		25 00	25 00	
Total	1,257 56	1,111 50	2,369 06	1,282 56	1,111 50	2,394 06	25 00	

MARION COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$8,199 43	$2,734 48	$10,933 91	$7,739 06	$2,579 69	$10,318 75		$615 16
Personal Property	2,749 49	916 49	3,665 98	6,582 40	2,194 13	8,776 53	5,110 55	
Capitations		2,134 00	2,134 00		2,611 00	2,611 00	477 00	
Licenses	52 77		52 77	521 74		521 74	4,68 97	
Total	11,001 69	5,784 97	16,786 66	14,843 20	7,384 82	22,228 02	5,441 36	

MARSHALL COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$6,990 10	$2,362 55	$9,352 65	$7,138 40	$2,389 75	$9,528 15	$175 50	
Personal Property	2,564 77	854 81	3,419 58	2,551 97	850 66	3,402 63		16 95
Capitations		1,958 00	1,958 00		2,168 00	2,168 00	210 00	
Licenses	1,780 78		1780 78	1,749 96		1,749 96		30 82
Total	11,335 65	5,175 36	16,511 01	11,440 33	5,408 41	16,848 74	337 73	

MASON COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 8,055 80	$ 2,683 54	10,739 34	8,577 57	2,858 90	11,436 47	697 13	
Personal Property	2,949 01	982 99	3,932 00	3,525 05	1,176 81	4,701 86	769 86	
Capitations		2,103 00	2,103 00		2,757 00	2,757 00	654 00	
Licenses	1,024 00		1,024 00	146 45		146 45		877 55
Total	12,028 81	5,769 53	17,798 34	12,249 07	6,792 71	19,041 78	1,243 44	

McDOWELL COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	612 26	201 90	814 16	552 52	182 54	735 06		79 10
Personal Property	92 36	31 41	123 77	110 65	37 25	147 90	24 13	
Capitations		185 00	185 00		209 00	209 00	23 00	
Licenses				6 25		6 25	6 25	
Total	704 62	418 31	1,122 93	669 42	428 79	1,098 21		24 72

MERCER COUNTY.

Source of Revenue.	1865.			1866.*			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$2,068 25	$ 689 86	$2,757 61	$2,068 25	$ 689 36	$2,757 61		
Personal Property	571 03	190 37	761 40	571 03	190 37	761 40		
Capitations		1,014 00	1,014 00		1,014 00	1,014 00		
Licenses	9 39		9 39	28 33		28 33	18 94	
Total	2,648 67	1,893 73	4,542 40	2,667 61	1,893 73	4,561 34	18 94	

*Estimated.

*MINERAL COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate				$4,829 98	$1,609 99	$6,439 97		
Personal Property				1,947 43	649 14	2,596 57		
Capitations					904 00	904 00		
Licenses				247 90		247 90		
Total				*7,025 31	3,163 13	10,188 44		

*New County taken from Hampshire, 1866.

MONONGALIA COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$8,872 48	$2,957 44	$11,829 92	$9,001 17	$2,986 08	$11,987 25	$157 33	
Personal Property	3,612 41	1,204 08	4,816 49	3,569 96	1,190 98	4,760 94		55 55
Capitations		2,006 00	2,006 00		2,411 00	2,411 00	405 00	
Licenses	158 12		158 12	605 58		605 58	447 46	
Total	12,643 01	6,167 52	18,810 53	13,176 71	6,588 06	19,764 77	954 29	

MONROE COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$10,030 88	$3,343 59	$13,374 47	$10,039 83	$3,346 59	$13,386 42	$ 11 95	
Personal Property	2,256 59	752 19	3,008 78	2,628 55	876 17	3,504 72	495 94	
Capitations		1,782 00	1,782 00		1,947 00	1,947 00	165 00	
Licenses				835 33		835 33	835 33	
Total	12,287 47	5,877 78	18,165 25	13,503 71	6,169 76	19,673 47	1,508 22	

MORGAN COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$2,220 36	$ 741 43	$2,970 49	$2,231 37	$ 743 79	$2,975 16	$ 4 67	
Personal Property	687 19	229 07	916 26	4,679 69	1,559 89	6,239 58	5,323 32	
Capitations		742 00	742 00		814 00	814 00	72 00	
Licenses	1,131 94		1,131 94	1,063 13		1,063 13		68 81
Total	4,048 49	1,712 50	5,760 99	7,974 19	3,117 68	11,091 87	5,330 88	

NICHOLAS COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$2,325 22	$ 768 02	$3,093 24	$3,129 96	$1,043 26	$4,173 22	$1,079 98	
Personal Property	665 45	222 82	888 27	773 30	257 82	1,031 12	142 85	
Capitations		787 00	787 00		847 00	847 00	60 00	
Licenses				214 20		214 20	214 20	
Total	2,990 67	1,777 84	4,768 51	4,117 46	2,148 08	6,265 54	1,497 03	

OHIO COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$15,484 59	$5,158 00	$20,642 59	$15,478 81	$5,153 75	$20,632 56		$10 03
Personal Property	7,980 85	2,663 63	10,644 48	9,854 81	3,284 94	13,139 75	2,495 27	
Capitations		4,210 00	4,210 00		4,473 00	4,473 00	263 00	
Licenses	6,236 21		6,236 21	6,973 11		6,973 11	736 90	
Total	29,701 65	12,031 63	41,733 28	32,306 73	12,911 69	45,218 42	3,485 14	

PENDLETON COUNTY.

Source of Revenue.	1865.*			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$3,000 00	$1,000 00	$4,000 00	$3,821 51	$1,287 79	$5,109 30	$1,109 30	
Personal Property	1,350 00	450 00	1,800 00	1,608 90	536 09	2,144 99	344 99	
Capitations		995 00	995 00		1,140 00	1,140 00	145 00	
Licenses				124 68		124 68	124 68	
Total	4,350 00	2,445 00	6,795 00	5,555 09	2,963 88	8,518 97	1,723 97	

*Estimated.

PLEASANTS COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$2,471 19	$ 823 73	$3,294 92	$2,705 86	$ 898 15	$3,604 01	$309 09	
Personal Property	1,007 40	335 88	1,343 28	940 61	313 80	1,254 41		88 87
Capitations		515 00	515 00		590 00	590 00	75 00	
Licenses	312 32		312 32	309 78		309 78		2 54
Total	3,790 91	1,674 60	5,465 52	3,956 25	1,801 95	5,758 20	292 68	

POCAHONTAS COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$5,829 49	$1,942 28	*$7,771 77	$3,570 65	$1,191 05	$4,761 70		$3,010 07
Personal Property	762 06	234 02	996 08	879 10	293 12	1,172 22	176 14	
Capitations		596 00	596 00		702 00	702 00	106 00	
Licenses	25 00		25 00	46 75		46 75	21 75	
Total	6,616 55	2,772 30	9,388 85	4,496 50	2,186 17	6,682 67		2,706 18

*Back taxes, 1861–2–3–4, on lands owned by non-residents, included.

PRESTON COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	5,086 37	1,725 36	6,811 73	5,065 99	1,682 52	6,748 51		63 22
Personal Property	3,149 08	1,054 70	4,203 78	3,413 43	1,139 08	4,552 51	348 73	
Capitations		2,381 00	2,381 00		2,545 00	2,545 00	164 00	
Licenses	1,212 46		1,212 46	1,005 95		1,005 95		206 51
Total	9,447 91	5,161 06	14,608 97	9,485 37	5,366 60	14,851 97	243 00	

PUTNAM COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	4,555 00	1,124 35	*5,679 35	3,229 69	1,053 89	4,283 58		1,395 77
Personal Property	702 98	233 96	936 94	877 96	292 65	1,170 61	233 67	
Capitations		983 00	983 00		1,292 00	1,292 00	309 00	
Licenses	745 00		745 00	152 70		152 70		592 30
Total	6,002 98	2,341 31	8,344 29	4,260 35	2,638 54	6,898 89		1,445 40

*$1,446 33 back tax.

RALEIGH COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 1,471 92	$ 489 06	$ 1,960 98	$ 1,506 74	$ 501 78	$ 2,008 52	$ 47 54	
Personal Property	296 19	98 47	394 66	338 65	112 96	451 61	56 95	
Capitations		548 00	548 00		610 00	610 00	62 00	
Licenses				89 54		89 54	89 54	
Total	1,768 11	1,135 53	2,903 64	1,934 93	1,224 74	3,159 67	256 03	

RANDOLPH COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	3,369 51	1,123 17	4,492 68	3,984 92	$ 1,314 13	5,299 05	806 37	
Personal Property	417 88	139 28	557 16	650 68	216 88	867 56	310 40	
Capitations		775 00	775 00		920 00	920 00	145 00	
Licenses	455 00		455 00	146 02		146 02		308 98
Total	4,242 39	2,037 45	6,279 84	4,781 62	2,451 01	7,232 63	952 79	

RITCHIE COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 3,766 19	$ 1,179 95	$ 4,946 14	$ 3,521 24	$ 1,173 74	$ 4,694 98		$ 251 16
Personal Property	1,335 28	444 87	1,780 15	1,515 92	505 30	2,021 22	241 07	
Capitations		1,166 00	1,166 00		1,221 00	1,221 00	55 00	
Licenses	225 06		225 06	16 67		16 67		208 39
Total	5,326 53	2,790 82	8,117 35	5,053 83	2,900 04	7,953 87		163 48

ROANE COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	1,609 92	536 65	2,146 57	1,631 74	543 91	2,175 65	29 08	
Personal Property	665 77	221 92	887 69	863 85	288 95	1,152 80	265 11	
Capitations		793 00	793 00		1,016 00	1,016 00	223 00	
Licenses	43 68		43 68	9 93		9 93		33 65
Total	2,319 37	1,551 57	3,870 94	2,505 52	1,848 86	4,354 38	483 44	

TAYLOR COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 6,582 17	$ 2,194 05	$ 8,776 22	$ 4,249 97	$ 1,416 68	$ 5,666 65		$ 3,109 57
Personal Property	2,051 84	683 94	2,735 78	4,657 34	1,552 44	6,209 78	3,474 00	
Capitations		1,414 00	1,414 00		1,629 00	1,629 00	215 00	
Licenses	2,111 48		2,111 48	1,402 50		1,402 50		708 98
Total	10,745 49	4,291 99	15,037 48	10,309 81	4,598 12	14,907 93		129 55

TUCKER COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	873 92	292 22	1,166 14	923 04	306 60	1,229 64	63 50	
Personal Property	226 85	75 99	302 84	249 88	83 99	333 87	31 03	
Capitations		260 00	260 00		286 00	286 00	26 00	
Licenses								
Total	1,100 77	628 21	1,728 98	1,172 92	676 59	1,849 51	120 53	

TYLER COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 2,633 67	$ 878 20	$ 3,511 87	$ 2,640 49	$ 881 06	$ 3,521 55	$ 9 68	
Personal Property	1,341 39	447 14	1,788 55	1,491 21	439 07	1,990 28	201 73	
Capitations		1,094 00	1,094 00		1,319 00	1,319 00	225 00	
Licenses	18 75		18 75	86 60		86 60	67 85	
Total	3,993 81	2,419 34	6,413 17	4,218 30	2,699 13	6,917 43	504 26	

UPSHUR COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	3,300 66	1,098 50	4,399 16	4,372 02	1,459 87	5,831 89	1,432 73	
Personal Property	1,390 19	456 45	1,846 65	1,597 21	532 40	2,129 61	282 96	
Capitations		1,325 00	1,325 00		1,409 00	1,409 00	84 00	
Licenses	30 00		30 00					30 00
Total	4,720 85	2,879 96	7,600 81	5,969 23	3,401 27	9,370 50	1,769 69	

WAYNE COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$3,120 03	$1,039 99	$4,160 02	$3,198 18	$1,067 56	$4,265 74	$105 72	
Personal Property	859 41	286 54	1,145 95	1,235 64	378 91	1,514 37	368 42	
Capitations		1,082 00	1,082 00		1,383 00	1,383 00	301 00	
Licenses	74 56		74 56	69 50		69 50		5 06
Total	4,054 00	2,408 53	6,462 53	4,403 14	2,829 47	7,232 61	770 08	

WEBSTER COUNTY.

Source of Revenue.	1865.*			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$241 00	$ 80 50	$322 00	$613 17	$204 38	$ 817 55	$495 55	
Personal Property	54 00	13 00	72 00	180 78	60 33	241 11	169 11	
Capitations		130 00	130 00		263 00	263 00	133 00	
Licenses								
Total	295 00	228 50	524 00	793 95	527 71	1,321 66	797 66	

*Estimated.

WETZEL COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$2,387 68	$ 796 10	$3,183 78	$2,516 59	$ 838 86	$3,355 45	$171 67	
Personal Property	1,028 83	343 19	1,372 02	1,144 90	381 63	1,526 53	154 51	
Capitations		1,256 00	1,256 00		1,304 00	1,304 00	48 00	
Licenses	15 00		15 00	425 00		425 00	410 00	
Total	3,431 51	2,395 29	5,826 80	4,086 49	2,524 49	6,610 98	784 18	

WIRT COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$1,797 80	$ 598 51	$2,396 31	$2,136 93	$ 713 78	$2,850 71	$ 454 40	
Personal Property	855 93	288 86	1,144 79	1,467 74	489 24	1,956 98	812 19	
Capitations		623 00	623 00		816 00	816 00	193 00	
Licenses	2,349 78		2,349 78	2,115 52		2,115 52		234 26
Total	5,003 51	1,510 37	6,513 88	5,720 19	2,019 02	7,739 21	1,225 33	

WOOD COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes	Aggregate.		
Real Estate	$8,834 35	$2,947 13	$11,781 48	$9,738 69	$3,247 54	$12,986 23	$1,204 75	
Personal Property	7,067 68	2,360 26	9,427 94	7,746 23	2,587 01	10,333 24	905 30	
Capitations		3,076 00	3,076 00		3,691 00	3,691 00	615 00	
Licenses	6,789 69		6,789 69	7,555 83		7,555 83	766 14	
Total	22,691 72	8,383 39	31,075 11	25,040 75	9,525 55	34,566 30	3,491 19	

WYOMING COUNTY.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$ 804 40	$ 267 99	$1,072 39	$ 805 24	$ 270 18	$1,075 42	$ 3 03	
Personal Property	247 89	85 01	332 90	244 95	82 01	326 96		5 04
Capitations		437 00	437 00		459 00	459 00	22 00	
Licenses				122 96		122 96	122 96	
Total	1,052 29	790 00	1,842 29	1,173 15	811 19	1,984 34	142 05	

RECAPITULATION.

Source of Revenue.	1865.			1866.			Increase.	Decrease.
	Tax for State Purposes.	Tax for School Purposes.	Aggregate.	Tax for State Purposes.	Tax for School Purposes.	Aggregate.		
Real Estate	$257,545 71	$85,348 63	$342,894 34	$257,054 70	$85,736 48	$342,791 18		$ 103 16
Personal Property	86,825 76	28,913 05	115,738 81	109,343 14	36,474 01	145,817 15	30,078 34	
Capitations		63,173 00	63,173 00		72,122 00	72,122 00	8,949 00	
Licenses	41,350 05		41,350 05	32,476 72		*32,476 72		8,873 33
Total	385,721 52	177,434 68	563,156 20	398,874 56	194,332 49	593,207 05	30,050 88	

*Fall license, being returnable on the first of November, is not included.

TABLE XIX.

Estimate of the Charges upon the Treasury during the Fiscal Year ending September 30, 1867.

For expenses of the legislature	$22,000 00
Rent of Linsley Institute, including repairs, &c.	1,000 00
Salaries of the Judges of the Supreme Court of Appeals, and of the Judges of the Circuit Courts	28,000 00
Salary of the Clerk of the Supreme Court of Appeals	1,000 00
Salary of the Reporter of the Supreme Court of Appeals	1,000 00
Contingent expenses of courts	3,500 00
Criminal charges—for arrest, conveyance, and support of criminals in jails, conveying them to penitentiary, and pay of witnesses and jurors	28,000 00
Support of convicts in penitentiary	15,000 00
Current expenses of the West Virginia Hospital for the Insane	20,000 00
Expenses of lunatics confined in jails	5,000 00
Salaries of executive officers and house rent	10,850 00
Civil contingent fund	10,000 00
Contingent expenses of Auditor's office	2,000 00
Contingent expenses of office Secretary of State, including clerk hire	1,300 00
Contingent expenses of Treasurer's office	300 00
Contingent expenses of Adjutant General's and Quarter-Master General's offices	2,500 00
Salary of clerks in Auditor's office	2,200 00
Salary of clerk in Adjutant General's office	800 00
Salary of clerk in Treasurer's office	400 00
Salary of vaccine agent	100 00
Janitor and guard of executive offices	1,000 00
Public Printing	10,000 00
Clerk of the House of Delegates as keeper of the rolls	300 00
Militia claims allowed by regimental courts	4,000 00
Registration of births, deaths and marriages	1,200 00
Refunding capitation tax, under Act of February 14th, 1865	10,000 00
Refunding over paid taxes and payment of sheriff's commissions	6,000 00
Erroneous assessments	1,000 00
Expenses of revaluation of lands	16,000 00
Support of lunatics in insane asylums at Staunton and Williamsburg, Va	23,700 00
Expenses of registration of voters	15,000 00
Procuring and distributing soldiers' medals	28,000 00
Total	$271,150 00

TABLE XX.

Register of Marriages for 1865—Showing the age at which parties married for the first time; also the average age, and the number who married persons in widowhood.

COUNTY.	MALES																	
	16 years.	17 years	18 years	19 years	20 years.	21 years.	22 years.	23 years.	24 years.	25 years.	26 to 30.	30 to 40.	40 to 50.	50 to 60	60 to 70.	Total.	Av. Age.	Married Widows.
Barbour	...	1	...	5	8	19	19	9	8	10	11	4	1	...	...	95	23	5
Berkeley	...	...	1	...	1	10	9	12	11	11	31	14	1	...	...	101	25	4
Boone	...	...	1	2	1	6	1	5	2	3	5	4	...	...	...	30	24	3
Braxton	...	...	1	...	2	6	3	4	5	1	3	2	2	...	...	29	24	2
Brooke	...	...	...	...	1	...	2	3	3	1	8	4	...	1	...	23	27	2
Cabell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Calhoun	...	...	...	4	2	8	3	2	2	6	3	2	.	...	...	32	23	1
Clay	2	...	1	7	5	3	3	...	2	...	...	1	1	...	...	25	21	1
Doddridge	1	...	...	1	4	7	10	2	4	...	7	4	...	...	...	40	23	2
Fayette	...	...	2	1	1	3	4	9	3	3	6	6	...	1	...	39	25	4
Gilmer	...	1	2	2	10	11	6	1	6	3	7	4	...	...	...	53	23	7
Greenbrier*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hampshire	...	...	..	1	1	4	6	5	2	3	10	9	...	...	...	41	25	3
Hancock	...	1	...	...	1	3	...	4	2	...	7	2	...	...	...	20	24	...
Hardy*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Harrison	...	...	4	7	13	19	18	18	24	10	25	12	2	...	1	153	24	13
Jackson	...	...	2	1	7	8	14	7	13	7	15	14	1	...	...	89	25	6
Jefferson	..	..	...	1	...	2	5	10	4	3	13	6	2	1	...	47	26	1
Kanawha	...	...	6	6	12	31	54	31	27	19	45	21	3	...	1	256	24	23
Lewis	...	1	...	2	4	8	13	13	20	12	11	4	...	...	...	88	24	2
Logan*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marion	...	2	3	5	5	11	18	18	9	11	14	7	...	...	...	103	23	3
Marshall	...	1	...	2	3	18	14	9	8	5	18	6	...	1	...	85	24	3
Mason	...	...	1	7	2	16	15	9	3	8	19	9	1	...	...	90	24	6
Mercer†	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

COUNTY.	FEMALES.																	
	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 years.	21 years	22 years.	23 years.	24 years.	25 years.	26 to 30.	30 to 40.	40 to 50	50 to 60	60 to 70.	Total.	Av. Age.	Married Widow's.
Barbour	...	3	4	11	11	11	6	17	13	6	8	3	1	5	1	...	...	100	21	10
Berkeley	...	...	2	2	12	14	8	14	19	15	13	3	12	7	2	...	...	123	22	27
Boone	...	1	2	1	3	4	3	3	6	2	...	2	1	2	2	...	...	32	22	5
Braxton	...	...	1	1	5	...	6	2	3	4	1	1	2	2	1	...	...	29	23	2
Brooke	...	...	...	...	...	1	2	5	3	...	5	2	5	2	1	...	...	26	24	5
Cabell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Calhoun	...	3	2	3	5	5	4	6	2	1	1	...	1	1	1	...	...	35	20	4
Clay	...	...	...	3	3	5	6	5	1	1	1	1	...	...	...	..	...	26	19	2
Doddridge	...	...	1	3	8	5	5	10	5	1	1	2	4	1	...	...	...	46	20	8
Fayette	...	1	2	2	4	4	2	5	6	3	5	2	2	1	1	...	...	40	21	5
Gilmer	...	2	3	3	11	7	8	7	4	...	4	1	3	...	...	...	...	53	20	8
Greenbrier*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hampshire	...	...	1	1	4	4	3	9	3	4	5	3	6	4	2	...	...	49	23	11
Hancock	...	...	...	3	1	1	1	3	2	5	1	2	3	...	...	...	...	22	21	2
Hardy*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Harrison	...	3	6	14	15	19	13	24	16	12	7	8	14	9	...	1	...	161	22	19
Jackson	1	4	9	5	15	11	15	6	10	4	1	3	4	2	...	...	...	90	19	7
Jefferson	...	...	1	5	4	2	8	9	13	2	2	...	4	1	1	...	...	52	21	6
Kanawha	1	3	15	18	42	32	30	27	28	18	12	14	14	6	...	...	...	260	20	27
Lewis	...	...	3	6	9	15	11	12	10	10	5	8	5	2	...	..	...	96	20	11
Logan*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marion	...	3	3	6	13	9	7	22	17	8	7	5	5	4	...	...	...	109	21	9
Marshall	...	...	...	4	11	6	10	20	15	7	4	4	7	...	...	...	...	88	21	6
Mason	...	1	4	11	15	7	7	20	9	6	8	2	4	1	...	...	...	95	20	10
Mercer†	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

TABLE XX.—*Continued.*

COUNTY.	MALES. 15 years.	17 years	18 years	19 years	20 years.	21 years.	22 years.	23 years.	24 years.	25 years.	26 to 30.	30 to 40.	40 to 50.	50 to 60	60 to 70.	Total.	Av Age.	Married Widows.
Monongalia	...	...	...	...	2	7	11	3	8	4	9	4	...	...	...	48	24	1
Monroe	...	...	2	4	8	6	17	11	7	10	20	8	2	1	...	96	24	10
Morgan*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
McDowell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nicholas	...	1	...	...	1	1	1	2	3	1	3	2	.	...	...	15	24	1
Ohio	...	...	...	5	6	11	22	25	28	31	62	26	5	1	...	222	25	7
Pendleton	...	...	...	1	2	2	4	1	7	1	4	1	...	...	...	23	23	1
Pleasants	...	...	...	...	2	6	4	1	4	5	3	3	...	...	...	28	24	...
Pocahontas	...	...	...	...	...	3	3	3	3	4	7	6	...	...	...	29	25	3
Preston	...	...	2	1	3	19	16	17	13	12	16	7	2	1	...	109	24	12
Putnam	...	...	1	6	1	11	5	8	3	6	5	6	1	...	...	53	24	4
Raleigh	...	1	1	...	1	3	3	4	3	1	3	4	...	...	...	24	24	3
Randolph	...	...	...	3	...	4	4	7	5	5	3	3	...	...	...	34	23	1
Ritchie	...	...	1	2	1	12	14	13	11	5	12	2	...	...	...	73	23	6
Roane	...	1	5	3	7	5	9	3	3	5	3	2	...	...	...	46	22	...
Taylor	...	1	1	...	4	15	10	10	5	14	24	8	1	.	...	93	23	7
Tyler	...	...	...	...	7	8	5	8	6	7	8	4	...	...	...	53	24	7
Tucker	..	...	4	...	5	5	4	3	2	1	4	2	...	...	...	30	22	...
Upshur*	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wayne	...	1	5	2	5	9	4	...	2	1	5	1	1	...	...	36	23	5
Webster*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wetzel*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wirt	...	...	...	2	2	1	8	7	2	2	7	2	...	...	...	33	23	2
Wood‡	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wyoming	...	1	3	7	2	4	8	3	4	1	1	3	...	...	...	37	22	4
Total	3	13	49	90	132	325	369	310	277	232	457	229	26	7	2	2521	...	135

COUNTY.	FEMALES. 14 years.	15 years	16 years	17 years.	18 years.	19 years.	20 years.	21 years.	22 years.	23 years.	24 years.	25 years.	26 to 30.	30 to 40.	40 to 50.	50 to 60.	60 to 70.	Total.	Av. Age	Married Widow's.
Monongalia	...	1	...	6	2	5	10	4	6	4	3	5	9	2	...	...	...	57	22	8
Monroe	...	...	5	10	8	11	6	7	10	10	8	5	10	1	1	...	...	92	21	5
Morgan*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
McDowell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nicholas	...	...	...	2	3	4	1	1	....	2	1	1	...	...	...	...	...	15	20	1
Ohio	1	1	4	4	21	23	20	33	36	24	19	15	20	9	4	...	...	234	22	20
Pendleton	...	...	2	1	3	4	3	4	3	2	3	1	...	1	...	...	...	27	20	6
Pleasants	...	2	1	8	4	4	5	...	2	2	...	2	1	...	...	...	..	31	19	3
Pocahontas	...	...	1	1	2	3	6	6	5	4	2	1	2	3	...	...	...	36	2[illegible]	10
Preston	...	2	6	6	6	18	12	20	12	7	4	2	10	5	1	...	...	111	21	14
Putnam	...	1	...	6	7	5	5	9	5	4	1	3	4	4	...	...	...	54	21	5
Raleigh	...	...	...	3	1	3	5	6	1	1	1	...	1	1	1	...	...	24	21	1
Randolph	...	...	...	4	4	7	4	5	8	2	1	...	2	2	...	...	...	39	21	6
Ritchie	2	...	3	5	15	5	7	14	9	6	1	...	3	4	1	...	...	75	21	7
Roane	...	1	3	4	5	9	5	7	6	5	1	2	3	2	1	...	...	53	21	9
Taylor	...	...	2	4	13	9	8	13	9	11	7	6	8	3	1	...	...	94	21	9
Tyler	...	1	1	3	6	5	4	7	6	3	5	1	7	2	...	...	...	51	22	6
Tucker	...	...	1	2	5	2	5	4	5	4	1	1	2	1	...	...	...	33	21	3
Upshur*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wayne	1	...	2	4	7	2	7	4	2	1	...	...	...	1	...	...	...	31	19	2
Webster*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wetzel*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wirt	...	...	1	2	6	8	3	3	5	3	1	2	...	...	...	...	...	34	20	3
Wood‡	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wyoming	...	1	2	...	2	6	6	7	4	4	2	2	...	1	..	...	...	37	21	3
Total	6	34	93	177	311	295	277	380	319	208	152	115	179	92	22	1		2661		305

*No returns. †Mercer Co., returned after report was closed. Whole number marriages, 81. ‡Wood Co., returned after report was closed. Whole number marriages, 206.

TABLE XXI.

Register of Marriages for 1865—Showing the Number of Marriages during each Month in the Year, Occupations, of the Husbands, and the Condition of the Parties.

COUNTY.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	OCCUPATION OF HUSBAND															Husband.		Wife.		Total Marriages.
													Farmer.	Laborer.	Mechanic	Merchant	Physician	Attorney	Minister.	Clerk.	Teacher.	Agent.	Engineer.	Artist.	Boatman	Army Officer.	Soldier.	Miscellaneous.	Single.	Widowed	Single.	Widowed	
Barbour.	1	3	9	4	7	4	6	9	17	12	16	21	94	...	6	1	2	...	...	...	2	1	...	1	...	...	2	...	95	14	100	9	109
Berkeley	6	11	1	9	11	13	5	10	14	19	24	17	58	27	39	9	...	1	1	1	2	...	...	...	1	...	...	1	101	39	123	17	140
Boone	...	...	...	...	...	...	2	6	7	7	10	3	33	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	30	5	32	3	35
Braxton	...	...	...	...	1	2	4	1	3	6	6	8	29	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	29	2	29	2	31
Brooke	3	3	3	2	1	...	1	2	5	3	3	2	12	6	5	...	...	...	...	...	...	...	1	...	1	...	...	3	23	5	26	2	28
Cabell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Calhoun	3	3	4	4	2	6	2	3	2	2	4	3	38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	32	6	35	3	38
Clay	2	1	4	...	5	1	2	2	3	1	5	3	29	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25	4	26	3	29
Doddridge	...	5	1	3	2	2	3	6	5	10	8	7	49	1	...	...	...	...	...	...	...	...	...	...	...	...	2	...	40	12	46	6	52
Fayette	...	...	...	...	...	...	1	5	7	9	15	8	41	1	1	...	...	...	...	1	...	...	1	...	...	...	...	...	39	6	40	5	45
Gilmer	2	1	2	6	9	3	3	6	3	10	10	8	53	...	5	1	...	...	...	...	...	...	...	...	...	...	4	...	53	10	53	10	63
Greenbrier*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hampshire	...	...	...	...	...	...	...	6	12	25	...	12	35	8	7	3	...	...	...	...	...	...	...	...	...	...	1	1	41	14	49	6	55
Hancock	1	2	1	3	1	2	2	3	3	...	1	3	13	3	4	...	...	1	...	...	1	...	...	...	...	...	...	...	20	2	22	...	22
Hardy*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Harrison	15	11	16	4	10	13	13	17	13	19	23	29	130	10	20	10	1	2	...	2	...	...	2	...	1	1	4	...	153	30	161	22	183
Jackson	4	5	5	7	6	2	4	21	7	14	10	14	82	3	7	3	...	1	...	3	...	...	...	...	...	...	...	...	89	10	90	9	99
Jefferson	...	...	...	...	4	5	4	4	3	9	16	9	21	7	13	2	2	...	1	1	1	...	...	...	...	...	...	6	47	7	52	2	54
Kanawha	23	12	27	20	22	29	24	34	34	26	25	24	212	17	36	14	...	1	...	4	1	...	5	...	4	...	5	1	256	44	273	27	300
Lewis	5	3	9	6	6	7	3	15	13	13	11	9	86	1	7	2	1	...	...	...	...	...	1	...	...	...	...	2	88	12	96	4	100
Logan*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marion	12	6	9	12	5	8	6	11	9	15	13	15	86	15	15	6	...	1	1	1	...	...	1	2	...	...	2	1	103	18	109	12	121
Marshall	3	11	9	4	3	6	6	13	17	10	7	7	75	9	9	3	1	...	...	...	...	...	...	...	1	...	1	...	85	11	88	8	96
Mason	5	5	8	6	4	8	11	13	7	10	12	18	63	21	6	5	1	...	1	1	...	...	2	...	2	...	4	1	90	17	95	12	107

TABLE XXI.—*Continued.*

COUNTY.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	OCCUPATION OF HUSBAND. Farmer.	Laborer.	Mechanic	Merchant	Physician	Attorney	Minister	Clerk	Teacher.	Agent.	Engineman.	Artist.	Boatman	Army Officer	Soldier.	Miscellaneous.	Husband Single.	Husband Widowed	Wife. Single.	Wife. Widowed	Total Marriages.
Mercer†	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Monongalia	3	3	5	3	2	1	2	7	6	11	6	13	41	2	13	3	...	...	...	1	1	...	...	...	...	...	1	...	48	14	57	5	62
Monroe	3	4	9	2	9	3	4	20	15	12	15	12	93	3	7	1	1	...	...	1	1	...	...	...	...	1	...	...	96	12	92	16	108
Morgan*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
McDowell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nicholas	...	...	...	...	...	...	...	...	...	1	8	8	17	...	...	...		...	...	...	...	...	...	...	...	...	...	...	15	2	15	15	17
Ohio	16	16	22	17	14	19	25	27	23	34	27	15	39	44	104	18	4	1	1	15	1	1	2	3	5	...	8	2	222	33	234	4	255
Pendleton	4	2	3	3	...	1	...	2	6	5	3	3	27	...	3	...	...	...	1	1	...	...	...	...	...	...	...	...	23	9	20	5	32
Pleasants	1	3	4	2	1	1	2	...	5	4	3	5	28	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	28	3	31	...	31
Pocahontas	1	2	3	4	5	6	1	...	7	4	2	7	36	...	1	...	...	...	...	...	...	...	...	...	...	...	5	...	29	13	36	6	42
Preston	7	13	10	8	6	7	11	9	9	18	20	9	97	7	9	1	...	...	...	3	...	...	...	...	...	1	9	...	109	18	111	16	127
Putnam	2	2	10	6	3	7	1	9	5	4	9	4	51	...	2	2	...	...	...	...	...	...	...	...	2	...	4	...	53	9	54	8	62
Raleigh	...	...	...	...	...	...	...	...	5	16	6	4	29	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	24	7	24	7	31
Randolph	...	2	4	...	2	3	1	4	6	7	6	8	34	2	4	2	...	...	...	1	...	...	...	...	...	...	...	...	34	9	39	4	43
Ritchie	4	5	8	4	3	4	4	7	12	8	14	11	77	...	1	5	...	...	...	...	...	...	...	...	...	...	1	...	73	11	75	9	84
Roane	5	3	5	5	2	1	6	9	11	2	10	3	51	1	6	2	...	...	...	...	...	...	...	...	...	...	2	...	46	16	54	8	62
Taylor	8	3	6	7	4	8	5	15	15	15	10	10	76	12	8	1	1	..	2	...	...	...	...	...	...	1	3	...	93	13	94	12	106
Tyler	1	...	3	10	5	9	4	4	9	7	5	5	56	1	2	2	1	...	...	...	...	...	...	...	...	...	...	...	53	9	51	11	62
Tucker	1	2	1	2	1	...	2	2	8	5	3	6	27	...	1	2	...	...	...	...	...	...	...	...	...	...	3	...	30	3	33	...	33
Upshur*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wayne	...	...	...	...	...	...	2	8	7	11	7	6	35	2	3	...	1	...	...	...	...	...	...	...	...	...	...	...	36	5	31	10	41
Webster*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wetzel*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wirt	2	2	2	1	4	3	2	3	3	5	3	7	24	5	1	3	...	...	1	1	...	...	2	...	...	...	...	...	33	4	34	3	37
Wood‡	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wyoming	4	2	2	3	...	...	6	14	2	6	1	3	48	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	37	6	37	6	43
Total	147	146	205	167	160	184	180	327	338	395	377	359	2120	181	366	102	16	8	9	37	11	2	17	6	17	3	61	29	2521	462	2674	311	2985

*No returns. †Mercer Co., returned after report was closed. Whole number marriages, 81. ‡Wood Co., returned after report was closed. Whole number marriages, 206.

TABLE XXII.

Register of Births for 1865—Showing the total number of Births and the number of each Sex and Class born in each month in the year, and the number born out of Wedlock.

COUNTY.		Born		Jan.		Feb.		March.		April.		May.		June.		July.		Aug.		Sept.		Oct.		Nov.		Dec.		Date not given.		Total of each sex.		Aggregate.	Out of Wed.
		Dead.	Alive.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.		
Barbour	White	9	275	10	8	8	12	13	9	8	8	14	14	7	12	11	11	14	14	15	22	14	15	13	17	11	14	...	...	133	151	291	4
"	Colored	...	7	1	...	...	...	2	...	...	...	...	...	...	1	1	...	1	...	...	...	1	...	...	...	...	...	...	...	6	1		..
Berkeley	White	7	300	10	10	10	15	12	8	13	9	12	5	15	10	13	12	7	14	19	16	18	14	21	13	11	15	...	...	166	141	320	12
"	Colored	...	13	...	...	1	...	2	..	...	...	...	...	1	...	...	...	2	1	3	...	1	...	2	...	...	...	...	...	12	1		..
Boone	White	4	121	4	2	4	3	5	8	7	1	3	7	...	2	4	7	6	4	4	3	3	5	1	2	8	13	9	10	58	67	126	9
"	Colored	..	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...		..
Braxton†	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Brooke	White	..	65	1	...	2	3	7	8	1	...	5	3	2	3	2	2	2	1	1	2	1	4	5	2	6	3	...	...	35	30	65	.
"	Colored	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Cabell†	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Calhoun	White	2	51	2	2	...	2	1	2	3	4	3	...	3	4	...	5	2	3	1	2	4	2	2	2	2	2	...	...	23	30	53	2
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Clay	White	...	57	2	2	2	1	2	1	3	3	2	3	4	2	6	...	4	3	1	3	3	2	2	1	4	1	...	...	35	22	57	..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Doddridge	White	...	122	1	4	3	4	4	3	8	6	2	3	7	4	7	4	2	5	5	8	9	10	6	5	7	5	...	...	61	61	122	..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Fayette	White	...	122	9	5	5	2	8	4	6	4	7	3	3	1	7	8	5	8	7	8	3	5	...	7	4	3	...	...	64	58	122	..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Gilmer	White	7	93	4	6	8	1	3	6	5	7	7	4	3	2	2	5	5	5	3	4	4	3	2	5	5	6	...	...	51	54	105	3
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Greenbrier†	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Hampshire	White	...	111	2	3	4	...	3	3	3	2	8	5	4	7	4	2	6	6	3	6	3	10	12	11	2	2	...	...	54	57	112	..
"	Colored	...	1	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...		..
Hancock	White	4	93	1	6	3	1	5	4	2	1	4	4	4	2	6	3	10	6	3	3	4	2	4	5	9	5	...	...	55	42	97	..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Hardy†	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Harrison	White	8	346	12	12	13	13	15	11	12	17	15	15	17	6	15	10	15	9	13	29	22	20	13	12	24	16	...	...	184	170	357	2
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Jackson	White	3	137	7	3	5	2	7	4	10	5	2	5	5	1	5	3	6	6	9	4	9	2	8	5	4	4	11	8	88	52	140	...
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..

TABLE XXII.—*Continued.*

COUNTY.		Born		Jan.		Feb.		March.		April.		May.		June.		July.		Aug.		Sept.		Oct.		Nov.		Dec.		Date not given.		Total of each sex.		Aggregate.	Out of Wed.
		Dead.	Alive.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.		
Jefferson	White	3	69	4	4	...	3	...	2	3	2	2	3	4	2	1	...	2	2	5	7	5	2	6	1	5	5	1	1	38	34	86	2
"	Colored	...	14	...	...	3	...	...	1	1	...	...	...	...	...	...	2	...	...	...	1	...	...	1	1	2	2	...	...	7	7		..
Kanawha	White	15	381	8	8	10	12	15	23	22	11	17	11	18	18	24	16	16	24	30	16	17	15	16	11	18	17	...	3	211	185	400	3
"	Colored	1	3	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	1	...	...	...	...	...	...	...	2	...	...	1	3		..
Lewis	White	4	227	11	3	6	5	9	7	11	11	13	7	14	8	9	13	17	6	12	10	8	8	13	6	14	9	1	...	138	93	231	6
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Logan	White	2	58	2	...	1	1	2	2	9	...	...	2	5	5	2	5	3	2	3	...	5	3	1	3	...	3	...	1	33	27	62	2
"	Colored	...	2	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	2		..
Marion	White	2	305	22	6	5	9	9	17	16	9	11	14	8	11	11	13	18	15	15	13	23	9	17	14	12	10	...	...	167	140	309	..
"	Colored	...	2	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	2	...		..
Marshall	White	4	200	1	7	8	9	10	15	8	6	6	7	9	10	7	6	11	7	9	4	14	9	8	15	7	10	...	1	98	106	204	2
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Mason	White	14	343	8	11	11	6	13	13	11	12	14	18	21	14	17	14	15	16	20	21	18	21	13	16	14	18	...	3	175	182	357	2
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Mercer*	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Monongalia	White	8	208	8	5	10	6	9	12	7	9	8	3	6	5	9	4	13	17	12	13	11	8	11	14	8	8	...	...	112	104	216	2
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Monroe	White	...	143	5	6	6	6	7	4	4	7	5	6	6	7	4	9	9	1	7	7	5	8	4	5	11	4	...	...	73	70	149	2
"	Colored	...	6	...	...	...	...	1	...	1	...	...	...	...	...	...	...	...	2	...	1	...	...	...	1	...	...	...	...	2	4		..
Morgan†	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		.
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
McDowell†	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Nicholas	White	1	121	2	1	6	8	3	10	4	9	6	5	5	2	6	4	5	6	6	2	7	7	2	3	7	6	...	...	59	63	126	3
"	Colored	...	4	...	...	...	...	...	...	1	...	2	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	4	...		..
Ohio	White	15	536	20	14	24	10	24	21	24	21	19	18	27	22	30	24	30	23	24	29	29	27	23	19	33	26	...	...	307	244	556	2
"	Colored	...	5	1	...	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	4	1		..
Pendleton	White	6	124	8	7	3	5	10	8	2	3	2	6	5	7	8	4	6	3	4	2	3	6	5	7	6	5	3	2	65	65	133	6
"	Colored	...	3	...	...	...	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	2	1		..
Pleasants	White	...	87	2	4	5	4	5	1	2	4	1	5	1	2	5	4	4	3	8	5	4	4	3	3	4	3	...	1	44	43	87	..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Pocahontas	White	3	99	1	3	8	3	6	3	5	1	7	3	6	6	5	2	5	6	8	2	3	3	4	4	4	2	1	1	63	39	111	4
"	Colored	...	9	...	...	1	...	3	...	...	...	...	1	...	...	...	...	...	...	...	...	1	...	...	1	1	...	...	1	6	3		..
Preston	White	...	272	8	9	6	5	14	8	9	8	18	12	9	6	14	13	14	11	14	15	9	10	16	13	19	11	...	1	150	122	272	3
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..

TABLE XXII.—*Continued.*

COUNTY.		Born		Jan.		Feb.		March.		April.		May.		June.		July.		Aug.		Sept.		Oct.		Nov.		Dec.		Date not given.		Total of each sex.		Aggregate.	Out of Wed.
		Dead.	Alive.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Femael.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.		
Putnam	White	...	182	7	1	8	6	12	6	4	10	10	6	3	7	5	3	4	7	6	10	7	7	13	11	11	11	1	1	91	91	183	1
"	Colored	...	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...		..
Raleigh	White	...	99	7	2	...	7	6	3	4	6	7	4	6	4	4	...	7	3	3	4	3	3	5	4	4	3	...	...	56	43	100	2
"	Colored	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	1		..
Randolph	White	...	74	3	3	2	3	5	1	5	...	...	2	1	3	1	3	5	1	2	2	3	7	9	5	6	2	...	...	42	32	76	..
"	Colored	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	1	...	...	...	1	1		..
Ritchie	White	1	139	3	2	6	4	9	6	2	2	5	4	5	4	4	5	3	7	5	11	4	10	11	14	9	5	...	...	66	74	140	2
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Roane	White	5	148	...	1	5	5	10	3	6	5	7	5	6	3	7	9	10	8	9	11	8	6	8	5	6	9	..	1	82	71	153	2
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Tucker	White	...	66	2	2	4	1	1	4	1	4	4	5	2	3	1	4	5	1	3	2	4	2	2	1	6	2	...	...	35	31	67	..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Tyler	White	7	193	5	4	9	6	15	7	9	7	5	7	5	6	6	6	13	11	3	7	10	18	9	12	8	8	1	3	98	102	200	1
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Taylor	White	1	261	8	8	9	10	20	10	14	7	10	13	8	11	14	7	10	12	11	8	10	11	18	5	17	11	...	..	149	113	263	1
"	Colored	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1		..
Upshur†	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Wayne	White	2	150	1	6	4	9	2	11	5	6	3	8	3	6	8	6	9	3	5	8	11	10	9	5	5	9	...	...	65	87	152	..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Webster†	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Wetzel†	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Wirt	White	3	72	1	4	3	...	5	5	2	1	4	1	2	3	2	2	4	...	4	3	3	8	4	2	6	5	1	...	41	34	75	..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Wood*	White	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Wyoming	White	1	72	8	1	3	4	2	3	3	3	5	4	1	1	2	2	2	...	4	4	3	4	3	4	4	3	...	...	40	33	73	..
"	Colored	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...		..
Total		144	6604	222	180	229	206	317	278	285	231	277	251	263	233	290	257	328	283	321	329	328	321	326	292	333	300	30	38	3559	3189	6748	80

†No returns.
*Mercer County returned after Report was closed. Whole number of Births, 110.
*Wood County returned after Report was closed. Whole number of Births, 364.

TABLE XXIII.

Register of Deaths for 1865—Showing the Number of Deaths of each Sex at Different Ages During the Year.

COUNTY.	Condition.		Under 1 year.		From 1 to 5.		From 5 to 10.		From 10 to 20.		From 20 to 30.		From 30 to 40.		From 40 to 50.		From 50 to 60.		From 60 to 70.		From 70 to 80.		From 80 to 90.		From 90 to 100.		Over 100.		Age not given.		Total of each sex		Aggregate.
	Married.	Single.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
Barbour	29	113	13	5	21	15	15	12	14	9	8	4	2	1	1	1	3	6	2	4	2	1	1	1	...	...	...	1	...	...	82	60	142
Berkeley	44	90	12	10	14	20	1	2	8	5	2	5	7	9	9	7	4	2	3	3	2	2	1	4	...	...	...	...	...	2	63	71	134
Boone	2	27	5	9	5	3	1	2	1	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	13	16	29
Braxton	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Brooke	...	...	6	1	5	3	4	...	1	1	...	...	2	...	...	1	...	...	2	1	...	1	3	...	...	...	...	...	9	4	32	12	44
Cabell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Calhoun	5	12	...	2	1	2	3	...	2	...	2	1	1	1	...	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	11	6	17
Clay	4	6	...	...	...	...	2	...	1	...	1	2	...	1	...	...	1	...	2	...	...	...	...	...	...	...	...	...	...	...	7	3	10
Doddridge	15	54	11	5	9	7	3	1	6	5	6	1	2	3	2	1	1	1	2	...	1	...	1	...	1	...	...	...	...	...	45	24	69
Fayette	3	12	3	...	...	...	3	2	1	2	...	...	...	...	...	1	1	...	...	...	2	...	...	...	...	...	...	...	...	...	10	5	15
Gilmer	11	41	5	1	5	5	1	3	3	4	4	5	1	3	1	1	...	1	1	2	...	1	1	...	...	...	...	...	3	1	25	27	52
Greenbrier*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hampshire	9	43	8	5	9	5	1	1	2	3	2	4	...	2	1	2	1	1	...	1	1	1	1	...	...	...	...	...	...	...	26	25	51
Hancock	1	14	...	2	4	...	...	2	...	1	1	...	1	...	...	...	1	...	...	1	...	...	...	...	2	...	...	...	...	...	9	6	15
Hardy*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Harrison	42	120	13	8	26	21	8	11	10	5	5	5	3	4	8	...	10	2	4	6	1	3	1	4	1	1	...	...	1	1	91	71	162
Jackson	...	...	8	1	8	6	2	4	2	2	3	5	2	3	...	...	...	...	...	1	...	1	...	...	...	...	...	...	2	...	29	21	50
Jefferson	29	41	8	5	5	9	...	1	4	4	3	5	1	2	2	4	2	2	1	3	6	...	1	2	...	...	...	...	...	...	33	37	70
Kanawha	35	129	12	10	21	23	10	9	6	10	9	8	4	8	3	3	4	1	8	1	4	2	...	...	...	...	...	...	7	1	88	76	164
Lewis	8	34	6	1	4	8	2	3	1	...	6	2	...	1	2	1	1	...	2	...	...	...	...	...	...	...	...	...	1	1	25	17	42
Logan*	3	16	4	2	2	...	1	1	...	1	...	...	...	1	...	...	1	1	...	...	...	...	...	...	...	...	...	...	5	...	13	6	19
Marion	23	76	4	5	10	11	8	2	10	10	7	7	2	3	5	5	1	2	1	...	4	...	...	2	...	...	...	...	...	...	52	47	99
Marshall	20	57	9	7	11	8	7	3	7	1	4	3	1	3	...	...	1	3	3	3	...	2	1	1	...	...	...	...	...	...	44	34	78
Mason	17	107	14	14	16	15	8	4	2	5	4	11	5	1	1	3	5	4	1	4	1	2	1	1	...	1	...	...	...	1	58	66	124
Mercer†	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

TABLE XXIII.—*Continued.*

COUNTY.	Condition.		Under 1 year.		From 1 to 5.		From 5 to 10.		From 10 to 20.		From 20 to 30.		From 30 to 40		From 40 to 50		From 50 to 60		From 60 to 70.		From 70 to 80.		From 80 to 90.		From 90 to 100.		Over 100.		Age not given.		Total of each sex.		Aggregate.
	Married	Single.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
Monongalia	38	99	5	7	9	19	11	10	10	12	7	8	1	1	7	8	1	5	1	5	3	2	2	...	1	...	...	...	1	1	59	78	137
Monroe	11	57	5	6	6	5	1	7	6	4	6	4	3	...	1	2	4	...	1	...	...	...	3	1	1	1	...	...	...	1	37	31	68
Morgan*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
McDowell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nicholas	12	19	2	7	...	3	1	...	3	...	1	2	1	1	1	...	3	...	3	2	...	...	1	...	...	...	...	...	...	...	16	15	31
Ohio	...	...	72	59	33	39	11	16	19	12	40	16	21	10	12	10	12	10	6	7	6	5	4	2	...	1	...	...	21	9	257	196	453
Pendleton	8	37	2	5	2	5	3	...	4	1	4	...	3	5	1	1	1	...	...	...	1	2	...	...	...	...	...	...	2	3	23	22	45
Pleasants	3	14	2	3	3	...	...	1	2	1	2	...	1	...	...	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	11	6	17
Pocahontas	23	32	3	...	2	2	2	...	1	1	5	1	3	...	4	1	2	2	...	...	3	...	2	1	...	...	1	...	10	9	38	17	55
Preston	18	73	9	6	9	5	9	3	9	8	2	3	2	1	3	1	3	1	2	1	1	2	4	...	...	1	...	...	4	2	57	34	91
Putnam	12	49	7	4	10	14	1	2	1	2	1	...	1	...	1	1	2	...	2	2	4	2	1	1	...	...	...	...	1	1	32	29	61
Raleigh	8	22	5	1	5	2	2	2	3	1	2	...	1	2	...	...	...	...	1	...	2	...	...	1	...	...	...	...	...	...	21	9	30
Randolph	9	24	3	1	3	3	1	4	1	4	2	1	...	...	...	...	2	...	1	2	2	1	1	...	...	...	...	...	1	...	17	16	33
Ritchie	16	54	10	4	11	4	5	...	6	1	4	6	1	2	1	2	1	2	1	...	1	...	...	...	...	...	...	...	5	3	46	24	70
Roane	13	27	...	...	2	8	2	3	6	4	1	1	...	3	1	1	1	1	1	1	2	...	...	1	...	...	...	...	...	...	16	24	40
Taylor	31	82	14	7	9	11	2	6	8	8	7	7	2	6	3	3	5	1	1	3	3	...	...	1	1	...	1	...	...	...	56	56	112
Tyler	19	76	7	6	11	12	4	4	7	7	5	6	2	3	1	2	1	2	3	2	2	1	2	...	...	...	...	...	2	3	47	48	95
Tucker	3	11	1	2	2	1	1	...	4	...	...	...	...	1	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	9	5	14
Upshur*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wayne	8	27	3	2	4	7	1	1	1	4	1	1	...	...	1	...	2	2	...	1	...	...	1	...	...	...	...	...	2	1	16	19	35
Webster*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wetzel*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wirt	7	41	3	2	5	10	2	2	4	3	1	1	5	3	1	1	2	1	...	...	...	...	...	...	...	...	...	...	...	1	23	25	48
Wood‡	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wyoming	2	9	1	2	1	1	2	...	...	...	1	...	...	1	...	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...	6	5	11
Total	...	...	291	217	303	312	141	124	176	141	162	124	81	85	74	64	79	53	57	58	56	36	33	22	7	6	2	1	77	46	1543	1289	2832

*No returns. †Mercer Co , returned after report was closed. Whole number deaths, 29. ‡Wood Co., returned after report was closed. Whole number deaths, 176.

TABLE XXIV.

Register of Deaths for 1865—Showing the Number of Deaths of each Sex in each Month during the Year.

COUNTY.	Jan.		Feb.		March.		April.		May.		June.		July.		Aug.		Sept.		Oct.		Nov.		Dec.		Date not given.		Total of each sex		Aggregate.	Colored.	
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.		Male.	Female.
Barbour	4	4	2	2	5	8	6	3	3	3	3	2	5	5	6	4	12	8	21	14	6	2	9	5	....	....	82	60	142	1	....
Berkeley	6	5	2	5	7	5	7	6	7	6	4	1	4	1	8	16	3	8	4	5	6	5	5	8	....	....	63	71	134	17	3
Boone	1	....	....	4	2	....	....	2	....	....	....	....	1	....	1	6	...	1	2	3	3	....	3	....	....	...	13	16	29	....	....
Braxton†	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Brooke	3	1	3	2	1	1	1	....	2	2	4	1	3	1	....	....	2	2	4	....	1	1	4	....	4	1	32	12	44	....	....
Cabell†	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Calhoun	4	1	....	....	....	....	....	....	1	....	1	....	....	....	1	....	....	....	...	1	3	2	1	2	....	....	11	6	17	....	....
Clay	....	....	....	....	....	....	....	....	1	....	....	....	....	....	1	....	....	....	3	1	1	2	1	....	....	....	7	3	10	....	....
Doddridge	2	2	3	1	8	2	5	1	4	5	5	2	....	3	4	2	4	2	7	2	1	...	1	2	1	....	45	24	69	....	...
Fayette	1	....	2	1	...	....	1	1	....	1	....	....	....	1	2	....	3	....	1	1	...	....	....	....	....	....	10	5	15	....	....
Gilmer	3	1	4	4	2	2	2	3	2	2	....	1	4	3	2	1	....	2	3	2	1	....	2	3	....	3	25	27	52	....	....
Greenbrier†	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Hampshire	....	1	6	1	1	.....	1	2	2	2	2	1	2	1	3	7	6	1	3	4	....	4	....	1	....	....	26	25	51	....	....
Hancock	....	1	....	....	1	....	....	....	1	....	....	....	1	....	....	....	1	....	1	2	2	3	2	....	....	....	9	6	15	....	....
Hardy†	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Harrison	3	2	4	3	11	6	6	4	9	2	6	5	10	4	10	14	13	17	9	5	6	6	3	3	1	....	91	71	162	2	...
Jackson	2	....	2	4	4	2	3	....	....	2	4	1	4	1	2	3	2	2	2	3	2	1	1	2	1	....	29	21	50	....	....
Jefferson	1	2	1	2	....	2	2	1	1	4	2	3	4	1	3	2	2	5	7	8	1	2	9	5	....	....	33	37	70	1	6
Kanawha	2	1	2	3	8	6	4	7	3	5	4	3	10	3	7	15	20	8	16	12	9	6	3	5	....	2	88	76	164	3	2
Lewis	....	2	1	....	3	1	2	.....	1	....	2	2	1	3	2	3	2	1	6	2	4	1	1	2	....	....	25	17	42	....	....
Logan	...	....	....	1	....	....	...	....	...	1	1	....	1	...	4	1	3	1	1	1	1	....	2	1	....	....	13	6	19	1	....
Marion	4	....	3	2	4	3	5	7	2	3	1	3	3	6	6	5	7	5	4	4	8	1	4	7	1	1	52	47	99	....	....
Marshall	2	1	1	3	3	2	5	....	6	3	3	3	1	3	6	2	5	1	3	5	3	3	5	7	1	1	44	34	78	....	....
Mason	4	4	4	4	4	6	2	5	4	5	3	3	3	4	6	5	4	6	10	6	6	6	7	8	1	4	58	66	124	1	3
Mercer*	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Monongalia	1	3	5	3	3	3	6	4	2	7	3	1	6	4	4	5	6	11	11	17	8	10	3	9	1	1	59	78	137	1	1
Monroe	1	....	2	1	7	4	3	1	4	2	5	3	1	6	3	3	3	6	4	2	1	1	3	2	....	....	37	31	68	2	2
Morgan†	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
McDowell	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Nicholas	1	1	....	2	3	3	....	....	3	....	....	....	....	2	....	....	2	2	3	3	3	1	....	1	1	....	16	15	31	....	....
Ohio	19	16	5	3	31	15	28	13	17	17	18	26	29	29	30	17	18	20	21	7	12	10	20	18	9	5	257	196	453	6	6
Pendleton	5	1	1	1	5	4	3	2	1	1	1	1	2	2	....	1	1	2	....	2	2	1	2	3	....	1	23	22	45	....	1

TABLE XXIV.—*Continued.*

COUNTY.	Jan.		Feb.		March.		April.		May.		June.		July.		Aug.		Sept.		Oct.		Nov.		Dec.		Date not given.		Total of each sex.		Aggregate.	Colored.	
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.		Male.	Female.
Pleasants	....	1	....	....	2	....	1	....	....	....	....	....	....	....	....	....	1	....	6	2	1	1	....	2	....	....	11	6	17	....	....
Pocahontas	3	1	5	1	3	....	2	3	1	2	7	1	3	....	2	2	3	2	5	1	2	3	....	1	2	....	38	17	55	1	....
Preston	1	....	3	1	5	6	10	....	2	3	5	1	3	4	4	2	4	4	13	9	4	1	3	3	....	....	57	34	91	....	....
Putnam	1	3	1	....	3	2	1	....	....	....	1	1	2	4	8	1	6	4	5	1	3	9	1	4	....	....	32	29	61	....	....
Raleigh	1	....	1	....	3	....	3	2	2	....	....	1	....	1	1	1	4	1	4	2	....	1	2	....	....	....	21	9	30	....	....
Randolph	....	....	....	....	2	2	....	....	3	....	2	1	1	2	....	3	2	3	2	3	3	1	1	....	1	1	17	16	33	....	....
Ritchie	1	....	1	....	4	1	4	....	3	2	4	3	4	5	3	5	7	1	5	3	5	2	4	1	1	1	46	24	70	....	....
Roane	....	1	1	....	2	5	....	1	....	....	....	1	....	1	2	4	5	4	....	3	1	1	2	1	3	2	16	24	40	....	....
Taylor	2	2	5	2	6	6	6	4	1	4	3	6	10	9	5	6	3	2	4	9	6	1	5	5	....	....	56	56	112	....	1
Tyler	2	3	3	2	2	5	3	6	8	2	5	2	2	1	2	5	3	8	11	9	2	1	3	4	1	....	47	48	95	....	....
Tucker	2	1	....	....	....	1	1	....	1	1	....	....	1	....	....	1	1	....	1	1	1	....	1	....	....	....	9	5	14	1	....
Upshur†	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Wayne	....	1	2	2	2	....	1	1	....	3	3	2	1	1	3	1	1	2	1	1	1	3	1	3	....	....	16	19	35	....	1
Webster†	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Wetzel†	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Wirt	3	....	....	2	2	3	3	3	1	....	1	3	2	2	3	....	1	5	4	1	2	4	1	2	....	....	23	25	48	....	....
Wood‡	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....	....
Wyoming	1	....	....	1	....	....	....	....	....	....	....	....	....	....	3	1	....	1	....	....	....	....	3	....	....	....	6	5	11	....	1
Total	86	62	75	63	149	106	127	82	98	90	103	84	124	113	147	144	160	148	207	158	121	96	117	120	29	23	1543	1289	2832	37	27

†No returns.
*Mercer County returned after Report was closed. Whole number of Deaths, 29.
‡Wood County returned after Report was closed. Whole number of Deaths, 176.

TABLE XXV.

Register of Deaths for 1865—Showing the number of Deaths from each cause During the Year.

COUNTY.	Apoplexy.	Inflammation of Bowels.	Disease of Brain.	Cancer	Child-bed.	Consumption.	Croup.	Diarrhoea.	Diptheria.	Dropsy.	Dysentery.	Epilepsy.	Erysipelas.	Fevers.	Disease of Heart.	Whooping Cough.	Measles.	Old Age.	Paralysis.	Pneumonia.	Reumatism.	Scrofula.	Small Pox.	Violent or Accidental.	Miscellaneous	Unknown.	Total.
Barbour	...	...	...	3	...	12	7	...	10	2	50	2	1	16	...	3	1	2	...	2	...	...	...	6	11	14	142
Berkeley	...	1	7	...	3	17	4	4	4	6	4	4	2	12	3	6	...	5	2	7	1	1	...	9	14	18	134
Boone	...	...	...	...	1	1	4	...	1	...	7	...	1	1	...	...	...	...	...	1	...	...	...	2	...	10	29
Braxton*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Brooke	1	...	1	...	...	1	...	...	10	1	...	...	...	2	...	...	3	5	...	...	...	...	...	2	3	15	44
Cabell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Calhoun	...	...	...	...	...	1	...	1	4	1	...	...	...	7	...	...	...	...	1	...	...	...	...	...	...	2	17
Clay	...	...	...	1	...	1	...	...	...	...	2	...	...	6	...	...	...	...	...	...	...	...	...	...	...	...	10
Doddridge	...	...	...	...	...	5	1	4	5	1	3	...	...	6	...	1	1	3	...	...	...	...	1	4	5	29	69
Fayette	...	...	...	...	...	...	...	...	...	1	3	...	...	3	1	1	...	...	...	...	...	...	...	...	4	2	15
Gilmer	...	...	...	...	...	7	3	...	5	1	3	1	...	11	...	...	...	...	...	...	...	...	...	...	10	11	52
Greenbrier*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Hampshire	...	...	1	...	...	2	...	...	15	2	19	...	...	1	...	...	...	2	...	...	1	...	...	3	1	4	51
Hancock	...	1	2	...	...	1	2	...	2	1	...	...	...	1	1	...	...	2	...	...	...	...	...	...	1	1	15
Hardy*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Harrison	1	...	4	4	1	7	2	1	5	3	31	1	2	22	2	6	5	7	5	2	1	...	...	13	13	24	162
Jackson	...	2	1	...	...	4	2	...	8	...	3	1	1	9	...	...	...	...	...	...	...	...	2	...	3	14	50
Jefferson	2	1	2	...	1	12	3	2	6	...	...	2	2	9	...	5	...	3	3	3	...	...	...	8	5	1	70
Kanawha	...	...	1	3	4	12	7	7	12	4	35	...	2	23	2	...	...	...	2	4	1	1	...	11	3	29	164
Lewis	1	1	1	...	...	3	2	2	4	...	5	...	1	7	...	4	...	...	...	2	...	3	1	1	1	3	42
Logan	...	...	...	...	...	...	1	...	2	2	1	...	...	1	...	...	...	...	1	...	...	...	1	...	2	8	19
Marion	...	...	3	2	...	9	1	1	15	1	12	1	...	20	1	...	3	3	1	6	...	1	1	4	11	4	94
Marshall	...	...	...	...	1	7	1	1	4	4	2	1	...	18	...	...	...	3	1	6	...	...	...	6	9	13	78
Mason	...	1	1	...	...	9	2	1	2	4	8	2	...	12	...	...	...	2	...	...	...	1	...	6	8	65	124
Mercer†	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Monongalia	...	1	4	...	...	4	5	...	28	...	26	2	3	20	2	...	...	2	1	2	...	1	...	3	11	22	137
Monroe	...	2	...	2	...	7	3	...	1	2	10	1	...	15	1	...	4	1	...	2	...	...	1	2	5	9	68
Morgan*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
McDowell*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nicholas	...	1	1	1	...	3	1	1	...	4	2	2	...	3	...	...	...	...	...	2	...	...	...	...	6	4	31
Ohio	8	11	11	1	...	31	1	9	14	7	9	24	1	73	3	4	4	3	...	18	2	1	1	26	155	36	453
Pendleton	...	...	1	...	...	4	2	2	1	2	1	...	...	5	...	1	...	...	...	1	...	...	...	5	1	19	45
Pleasants	...	...	1	...	...	1	...	...	...	...	3	1	...	2	...	...	...	...	...	...	...	...	...	1	2	6	17
Pocahontas	...	...	...	...	...	5	2	...	8	2	7	...	1	6	...	...	...	5	...	...	1	...	...	5	2	11	55
Preston	...	1	...	...	1	6	2	1	7	2	29	...	2	11	2	3	...	3	2	1	1	1	...	3	4	9	91
Putnam	...	1	...	...	...	7	4	2	5	2	6	...	...	6	...	1	...	2	...	...	...	1	...	1	6	17	61
Raleigh	...	...	...	...	...	1	3	...	4	1	6	...	...	4	...	...	1	...	...	2	...	1	...	1	2	3	30
Randolph	...	...	...	2	...	5	...	...	10	...	2	...	...	2	...	...	...	4	...	...	...	1	1	...	2	5	33
Ritchie	...	...	2	...	...	8	5	1	11	...	...	...	3	10	...	...	2	...	...	...	...	1	...	3	6	18	70
Roane	1	1	...	1	...	1	...	1	10	...	3	...	...	10	...	...	...	2	...	1	...	...	...	2	1	6	40
Taylor	...	...	...	1	1	12	...	7	4	1	9	1	1	25	...	3	2	3	2	2	...	2	...	4	15	17	112
Tyler	...	...	...	...	...	6	3	1	13	4	16	...	...	12	...	2	...	1	1	...	...	1	...	7	7	21	95
Tucker	...	...	...	...	...	1	...	...	2	...	3	...	...	3	...	...	...	...	...	...	...	...	...	1	2	2	14
Upshur*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wayne	...	...	...	...	...	5	4	...	...	...	2	...	...	3	...	3	...	1	...	...	1	1	...	4	...	11	35
Webster*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wetzel*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wirt	...	1	...	...	...	4	2	2	4	1	3	2	1	10	...	3	...	...	...	1	1	...	...	3	1	9	48
Wood‡	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wyoming	...	...	...	...	...	1	...	...	...	...	...	...	...	2	...	...	...	2	...	...	...	...	...	...	...	6	11
Total	14	26	44	21	13	223	79	51	236	62	325	48	24	409	18	47	26	66	22	65	10	18	9	146	332	498	2832

*No returns.
†Mercer County returned after report was closed—whole number deaths 29.
‡Wood County returned after report was closed—whole number deaths 176.

TABLE XXVI.

Abstract of Reports of Overseers of the Poor for the year ending March 31, 1866.

COUNTY.	Whole Number provided for at place of General Reception.				Whole Number provided for elsewhere.				Total Number provided for.	COST.
	White.		Colored.		White.		Colored.			
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.		
Barbour	--	--	--	--	4	8	--	--	12	$ 700 44
Brooke	--	--	--	--	14	25	--	2	41	1,956 00
Calhoun	--	--	--	--	1	--	--	--	1	30 00
Doddridge	--	--	--	--	5	7	--	--	12	751 96
Gilmer	--	--	--	--	1	4	--	1	6	199 58
Jackson	--	--	--	--	4	5	1	--	10	955 33
Jefferson	8	11	3	--	--	6	--	--	28	633 18
Kanawha	No.	not	giv	en	--	--	--	--	--	7,792 19
Marion	8	14	--	--	9	8	--	--	39	3,225 19
Marshall	12	10	--	--	--	4	1	--	27	3,676 73
Monongalia	12	11	--	--	20	30	2	3	78	5,099 23
Ohio	43	30	2	1	--	--	--	--	76	Amount not given.
Pleasants	--	--	--	--	4	5	--	--	9	Amount not given.
Preston	3	3	--	--	15	21	--	--	42	995 18
Randolph	--	--	--	--	2	6	--	--	8	262 67
Roane	--	--	--	--	5	6	--	--	11	410 40
Upshur	--	--	--	--	15	7	--	1	23	831 07
Wirt	--	--	--	--	3	5	--	--	8	551 28

The returns made were incomplete, even from counties that did report.

REMARKS.

Under the provisions of section 105 of chapter 118, Acts of 1863, any person erroneously or inequitably charged with taxes on real property, which shall have been returned delinquent for the non-payment of the same, may apply for relief by filing with the Auditor a declaration in writing, verified by affidavit, setting forth the facts upon which he claims relief; and the Auditor is required to make, in his Annual Report, an accurate statement of all such cases upon which he may have acted, giving the grounds upon which he granted or refused relief. The following is a statement of the several declarations filed under the said provisions, and of my action on the same:

On the 15th day of May, Moses Blackburn filed his declaration in writing to the effect that there was charged to Lamb and Nottingham, jointly, on the assessor's book of Ritchie County, for the year 1865, in Murphy Township, a tract of 375 acres of land. The taxes thereon for State and school purposes amounted to $6 00, and had been returned delinquent for non-payment of the same; that said Nottingham had previously conveyed his entire interest in said tract to the said Lamb, who was charged individually on the same books with a three hundred acre tract bearing the same description as the first described tract, which was a proper charge on the said books, as to quantity; that the assessor had made the transfer of the tract to Lamb, but had continued the land charged to said Lamb and Nottingham. The declaration being supported by the affidavit of said Blackburn, and the charges on the assessor's books corroborating the allegations, I released the payment of the taxes returned as aforesaid, as it seemed clear that there had been a double assessment on the same tract of land.

On the 19th day of May, Thomas Brouse, as agent of James M. Hamilton, filed a declaration, declaring the following as facts: That there is a tract of 1,618 acres of land charged to said Hamilton on the assessor's books of Tyler County, on McKim's Creek, which has been returned delinquent for the non-payment of the taxes due thereon, for the years 1861 to 1864 inclusive, with interest accrued thereon, amounting to $56 93; that the said tract is nearly covered with junior patents, and the patentees have been charged with taxes for the years aforesaid on their respective grants;

that said Hamilton, some years since, by agreement, relinquished his claim to the said patentees; and that there is not more than 250 acres of the said tract remaining that should have been charged to said Hamilton during the years aforesaid. The declaration in this case is supported by the affidavit of said Brouse, who paid into the Treasury the taxes and interest due on the 250 acres properly chargeable to said Hamilton for the years aforesaid. I released the payment of the taxes on the residue of the tract on the grounds that the same land appears to be charged for taxation to other parties, to whom Hamilton has relinquished all title.

On the 16th day of June, Henry J. Whitehouse, by his agent, J. L. McLean, filed a declaration in writing, setting forth the following as facts: That for the year 1864 he was charged with taxes upon 7,000 acres of land, in Putnam County; that the same has been returned delinquent for the non-payment thereof, when for that year, and for several years previous, he had owned in said county only 2,500 acres; and that the excess was an erroneous charge. The declaration is supported by the affidavit of said agent, and he having paid the taxes on the 2,500 acres for the said year, I released the payment of the taxes on the excess of land charged, on the ground that it was an improper charge.

On the 6th day of July, Peter Neff, by his agent, Dr. G. Hurt, filed a declaration declaring as facts the following: That for the year 1864 he was charged on the books of the assessor of the first district of Randolph County with two tracts of 7,000 acres each, and the taxes thereon returned delinquent, when in truth he owned but one such tract, and had been charged with but one for several years previous, and that when the lands were first charged on the books by townships, which was in the year 1864, the said tract was charged twice, by being charged in two different townships. The declaration being supported by affidavit, and the assessors' books of former years sustaining the allegations, I released the payment of the taxes on the 7,000 acres as improperly charged, because it was evident such was the fact.

On the 16th day of August, Geo. C. McCall filed his declaration, alleging as facts the following: That there were improperly assessed to him for taxation, on the assessor's books of Gilmer County, for the years 1861, 1862, 1863 and 1864, the several tracts of land hereinafter described, all of which were returned delinquent for the non-payment of the taxes thereon for the years aforesaid: a tract of 1,400 acres described as lying on Sinking Creek, whereas he owns but one tract on said creek, which originally contained that number of acres, but by conveyances to various persons at different

times, it has been reduced to 873 acres, which is also charged, (and properly,) for the years aforesaid: a tract of 1,114 acres described as being on Tanner's Fork, when he owns but two tracts on said Tanner's Fork, one of 1,011 acres, and one of 4,000 acres, both of which have been charged to him for all of said years. a tract of 1,400 acres, described as being on Grass Run, which is an improper charge, he owning a tract of the same description, which originally contained that number of acres, but by transfers to various persons has been reduced to 905 acres, which has also been charged regularly for said years, and is a proper charge: a tract of 1,400 acres, described as being on Grass and Middle Runs, which was an improper and erroneous charge, as he was charged for the years aforesaid with a like tract of 1,400 acres, described as No. 1, on Middle Run; whereas he owns but one such tract, and that is situated on Grass and Middle Runs, principally on the latter, and that has been regularly charged for the years aforesaid: a tract of 1,400 acres, described as being on Duck Run, which is an improper and erroneous charge, as he is also charged with a tract of 636 acres, described as being on Duck and Bear Runs, which is the balance of an original tract of 1,400 acres, and is all that should be charged: a tract of 600 acres, described as lying on Stewart's Creek, (should be Straight Creek,) which is an erroneous charge, as he is charged with two such tracts, when he owns but one. The declaration being supported by the affidavit of said McCall, and the assessor's books and delinquent returns corresponding with the statements made, and being satisfied of the correctness of the allegations, I released the taxes on the lands claimed to have been erroneously charged, and will direct the assessor to drop the same from his books.

The last Legislature provided for a revaluation of the real estate within the State. Under the provisions of the law on that subject, the returns of the revaluation of the commissioners of the several counties were to have been made to this office by the first of December 1866. I have received notice from the commissioners appointed in several counties that it would be impossible for them to complete their work within the time prescribed; and to this date, (December 13th,) not half of the returns have been received. Hence, a report of the result of such revaluation cannot at this time be made.

The increase of the value of personal property assessed in the year 1866, over that assessed in the year 1865, is $7,519,710 00, or nearly $25\frac{6}{10}$ per cent; and the increase in the number of capitations is 8,949, or $11\frac{2}{100}$ per cent. This exhibits a very flattering prospect for the growth and prosperity of our State.

The Auditor is required to apportion, on the first day of April, in each year, among the several counties, in proportion to the number of youth in each, between the ages of six and twenty-one years, the amount in the Treasury standing to the credit of the "General or Distributable School Fund." On the first day of last April there was in the Treasury for such distribution $105,563 16. There were reported from the several counties 113,802 youths, and of that number there were over 37,000 reported from counties which, at that time, had not paid anything into the Treasury. As a consequence, the sum apportioned to each youth was smaller than was expected, and no doubt the friends of the school system were disappointed as to the amount of money each county received. Nevertheless, taxes had been assessed in the counties referred to, and before the next apportionment the principal part of the same will have been paid into the Treasury. It is estimated that there will be to the credit of the Distributable School Fund, for distribution on the first day of next April, the sum of $165,000 00.

The subject of common schools is one of great and vital interest, and it is to be hoped that the system will be fostered as one that will yield a bountiful harvest in due season.

Appended hereto are suggestions respecting defects that exist in some portions of the laws relating to the finances of the State, and the changes necessary to remedy them.

J. M. McWhorter,
Auditor.

SUGGESTIONS.

In obedience to the requirements of law, I make the following suggestions in reference to some matters connected with this department that should receive the attention of the Legislature.

Under the provisions of section 26 of chapter 90 of the Acts of 1866, lists of lands returned delinquent for the non-payment of taxes were forwarded to the sheriffs of the several counties, completing the returns for the years indicated in said section. In some of the counties, the sheriffs having failed to advertise and give notice of such sales, according to law, I directed the suspension of the sale, deeming it better to have the law fully complied with in such sale, and respectfully suggest that it may be necessary to have an Act passed, or chapter 90, Acts of 1866, so amended as to authorize sales of the lands returned on the lists aforesaid.

To avoid the heavy expense and great amount of labor required in advertising delinquent lands for sale, I respectfully suggest that section 4 of chapter 90, Acts of 1866, be so amended as to require the sheriff, upon receiving the list of delinquent lands for sale, to make out three abstracts thereof, instead of three copies, giving the name of the person charged, the number of acres, and the local description of the same, with the amount of tax and interest due, and appending a notice of the time and place of sale, which abstracts and notices should be posted as now directed; and instead of publishing the list in some convenient paper, as now required, let the sheriff publish a notice in such paper of the time and place of sale. The necessity for such change is apparent, from the fact that in some instances the costs of advertising amounts to more than the sales made to individual purchasers, and the balance becomes a charge upon the Treasury.

Section 16 of said chapter 90 should be so amended as to require the purchaser of a tract, or part thereof, at a sale for delinquent taxes, before being entitled to a deed, to produce evidence that he has paid all legal taxes assessed and due on said land subsequent to his purchase.

The propriety of such an amendment is clear, when it is considered that the purchaser, upon obtaining his deed, becomes vested with all the title and estate as was vested in the party assessed

with the taxes (on account whereof the sales were made,) at the commencement of the year for which such taxes were assessed. Now, if such party had a good title at the time the taxes were assessed, the purchaser obtains a good title to his purchase in two years from the sale; and should the taxes assessed subsequent to the sale, and prior to the purchaser's obtaining his deed, be returned delinquent, there is no inducement to a second purchaser, for he can obtain no title.

Provision should be made for sale of lands delinquent for non-payment of county taxes.

The Attorneys prosecuting for the State, in some counties, have called my attention to the inadequacy of the law for the prompt enforcement of the penalties annexed to violations of the revenue laws. By the provisions of section 23 of chapter 207 of the Code of Virginia, on any indictment or presentment made on any provision of chapter 38 of the said Code, which chapter relates to the subject of licenses, process shall issue immediately, and if the party charged shall appear and plead, the trial shall proceed without delay; but if, after being summoned, he fail to appear and plead, the Court may render judgment in the same manner as if he had confessed the charge in Court. As all licenses granted now are issued under the provisions of laws enacted subsequent to the Code, the Courts hold that the provisions of said section 23 of chapter 207 of the Code will not apply to cases arising under existing laws. Hence, great delay is experienced in the execution of the law against offenders, and they may even continue their violations for a considerable length of time after the indictment or presentment is made. I therefore respectfully suggest that said section 23 of chapter 207 of the Code be so amended as to apply to chapter 113, Acts of 1863, instead of chapter 38 of the Code. The 5th section of chapter 113, Acts of 1863, requires persons obtaining a license to sell intoxicating liquors to give bond with certain conditions. It is provided in the next section that for any breach of the conditions of the bond, the Prosecuting Attorney shall sue the party and recover ten dollars for each offense until the penalty of the bond be exhausted.

From information furnished me by Prosecuting Attorneys and others, I am satisfied this provision is almost wholly inoperative. The reasons for this are various. No fees are allowed the Attorney for prosecuting such suits; the offenses often take place remote from the county seat, where the Attorney usually resides, and it is often the case that he does not reside in the same county. It must often occur that violations are committed that the Attorney knows

nothing of, or if he is informed of them, it is almost impossible for him to attend to them; and in the absence of compensation, it is deemed by some of them, at least, to be an onerous duty. I have given the matter some reflection, and am of opinion that while the penalty need not be increased, some better provision should be made for enforcing it. I respectfully suggest that the objects of the law would be much more certainly accomplished, if the law provided that upon credible complaint before a Justice, he be required to issue a summons in debt against the offending party on behalf of the county, and to proceed with a summary trial, and if it be proven that there has been a breach of the conditions of the bond, the Justice shall give judgment against the offender for ten dollars and costs for each offense until the penalty of the bond be exhausted.

PAYING MONEY INTO THE TREASURY.

The manner prescribed for paying money into the Treasury is very defective, and often the source of trouble to those making payment, as well as to the Treasurer. It is really impossible for the Treasurer to comply with the law without searching the accounts of the Auditor's office. It provides that any person paying money into the Treasury shall deposit the same in some one of the National Banks within this State, and take a certificate therefor, and deliver the same to the Treasurer, who shall file it and charge the Bank with the amount thereof, and deliver to the person who made the payment duplicate receipts for the amount, *specifying on what account the same was paid.* The Treasurer has no *data* as to accounts against such person, nor has he any means of knowing on what account the receipt should be given. I suggest, therefore, that the law be so changed that the person making payment shall first present his certificate of deposit to the Auditor, who shall, by endorsement thereon, direct upon what account or accounts the Treasurer shall receipt for the same, and if on more than one account, he shall direct what amount is to be paid on each.

In the suggestions accompanying my last Annual Report, among other things, the attention of the Legislature was called to the following subjects, which, I think, were not considered, and the experience of another year has confirmed me in the views I then entertained on the several subjects, and I again present them for consideration.

JURY COSTS.

By the provisions of section 29 of chapter 93, Acts of 1863, six dollars is to be taxed by the Clerk of the Court as jury costs when a verdict and judgment are rendered against any persom for a mis-

demeanor. This sum, when collected from such person, shall be paid into the State Treasury. A like sum is to be taxed in civil causes upon a verdict and judgment, and paid into the County Treasury. As the law stands, there are no means provided for debiting the Sheriff or Collector with such costs, neither in this office nor in the County Treasurer's office. I suggest that the Clerk of the Court wherein such verdicts are rendered, be required to report annually at some stated period, to this office, verdicts rendered in misdemeanors, and to the County Treasuer verdicts in civil causes, in a manner similar to that in which fines are reported under chapter 43, Code of Virginia of 1860. In consonance with the foregoing suggestion, blanks were furnished the Clerks of the Circuit Courts of the several counties, with the request that they report to this office such jury costs as were payable into the State Treasury. A considerable number have reported, notwithstanding there is no law requiring it. I think that the Clerk should be allowed a commission on such jury costs as may be paid into Court.

TOLL BRIDGES AND FERRIES.

Section 48 of chapter 118, acts of 1863, provides for taxing the yearly rental value of all toll bridges and ferries. This provision is taken from the code of Virginia of 1860, under which the tax imposed was classed with income tax and was taxed at the rate of six per centum on the rental value. The law, as it stands, imposes a tax on the rental value and not on the property value. Hence, the taxation thereon is not equal and uniform with other property of like value.

MILITIA CLAIMS.

Under the provisions of an act passed March 3, 1864, entitled "An act providing for the payment of certain militia claims allowed by regimental courts," the Auditor is directed to issue his warrant upon the Treasurer for the payment of such claims only as are approved by the Adjutant General. I think this a proper provision, and suggest that this renders necessary an amendment of section 23 of chapter 30, of the code of Virginia of 1860, so that a list of all claims allowed by regimental courts be certified to the Adjutant General instead of the Auditor.

Respectfully Submitted,

J. M. McWhorter,

Auditor.